

आयकर अपीलीय अधिकरण
कटक पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
CUTTACK BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री दुव्वुरु आरएल रेड्डी, उपाध्यक्ष (कोलकाता क्षेत्र)
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI DUVVURU RL REDDY, VICE PRESIDENT (KZ)
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 119/CTK/2025
Assessment Year: 2025-26**

Odisha Eco Tourism Foundation Trust	Vs.	CIT (Exemption), Hyderabad
(Appellant)		(Respondent)
PAN: AAAT08702F		

Appearances:

Assessee represented by : Dr. Sanjay Behura and
Ananta Narayan Singhababu, ARs.

Department represented by : Sanjay Kumar, CIT DR.

Date of concluding the hearing : April 16th, 2025

Date of pronouncing the order : April 17th, 2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Exemption)-Hyderabad [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of registration



u/s 80G of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2025-26 dated 12.12.2024.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

“1. That the Ld. Commissioner of Income Tax (Exemptions) erred in law and on facts in rejecting the application for registration under Section 80G of the Income Tax Act 1961 without providing a speaking order, despite the appellant fulfilling all statutory requirements and submitting requisite documents.

2. That the Ld. Commissioner of Income Tax (Exemptions) failed to appreciate that the activities of the trust are genuine and being carried out in accordance with the objectives stated in its bye-laws.

3. That the Id. Commissioner (Exemption) has granted 12AB registration on 12th December 2024 but failed to appreciate the Guinness of the activities on 12th December 2024 and denied the 80G registration.

4. That the Learned Commissioner of Income Tax (Exemptions) incorrectly held that the appellant is not entitled to registration under Section 80G without providing cogent reasons or considering the documentary evidence and explanations provided during the proceedings.

5. That the rejection of the appellant's application under Section 80G is arbitrary and unjustified as the trust/institution has been duly complying with all legal requirements and has not violated any conditions necessary for obtaining registration under Section 80G.

6. That the Learned Commissioner of Income Tax (Exemptions) has overlooked the documents submitted by the Appellant Viz. Cash book, Vouchers, Bank statement, Audited Balance Sheet, Activities Report, Registration certificate and Affidavit etc.

7. That the appeal be allowed on the above ground (s) or such other grounds if any will be urged at the time of hearing of the appeal.”

3. Rival submissions were heard and the record and the submissions made have been examined. During the course of appeal, it was submitted by the Ld. AR that the registration was denied on account of non-compliance by the assessee although the assessee had submitted the audit report and other required documents. Therefore, in the



interest of justice, it was requested that the assessee may be granted another opportunity to file its submission in response to the notice issued by the Ld. CIT (Exemption) for justifying the genuineness of the activities and claim of exemption. It was also submitted that while the assessee was granted approval under section 12 AB on 12/12/2024 but the Ld. CIT(E) failed to appreciate the genuineness of the activities on 12/12/2024 and denied the registration under section 80G of the Act. The Ld. DR relied upon the order of the Ld. CIT(E) and requested that the same may be upheld.

4. We have considered the submissions made and observe that the registration was denied on account of non-compliance to the notice issued and also because proper representation was not made. Therefore, in the interest of justice, it was considered imperative to grant another opportunity to the assessee to make proper submission before the Ld. CIT(E). Hence, the order of the Ld. CIT (Exemption) is set aside and the matter is remanded to him for deciding the application afresh after granting an opportunity of being heard to the assessee and allowing the assessee to make proper submission in respect of the queries raised and in accordance with law.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 17th April, 2025.

Sd/-

[Duvvuru RL Reddy]

Vice President (KZ)

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 17.04.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Odisha Eco Tourism Foundation Trust, CT Road, Puri, Odisha, 752001.**
2. **CIT (Exemption), Hyderabad.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Cuttack Bench, Cuttack.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata