

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam “Division” Bench, Visakhapatnam

Before Shri Vijay Pal Rao, Vice-President
A N D
Shri S. Balakrishnan, Accountant Member

आ.अपी.सं / **ITA No.87/Viz/2025**
(निर्धारण वर्ष / Assessment Year: 2023-24)

Vijayam Charitable Trust Mandapeta, East Godavari PAN:AADTV2273R (Appellant)	Vs.	Income Tax Officer (Exemption Ward) Rajahmundry (Respondent)
निर्धारिती द्वारा/Assessee by:		Shri G.V.N. Hari, Advocate
राजस्व द्वारा/Revenue by::		Dr. Satyasai Rath, CIT(DR)
सुनवाई की तारीख/Date of hearing:	23/04/2025	
घोषणा की तारीख/Pronouncement:	28/04/2025	

आदेश/ORDER

Per S. Balakrishnan, A.M

This appeal filed by the assessee is directed against the rejection order by the learned CIT (E)- Hyderabad (hereinafter in short “Ld CIT(E)” vide DIN & Notice No.ITBA/EXM/F/EXM45/2024-25/1071164001(1) dated 12.12.2024.

2. Briefly stated facts of the case are, assessee has filed an e-application in Form No.10AB seeking registration u/s 80G of the I.T. Act, 1961 (in short “Act”). Learned CIT (E) issued notice to the assessee in respect of proceedings u/s 80G(5)(iii) of the Act to

produce the copy of Memorandum of Association/Trust Deed for verification and to furnish a detailed reply on the specific information called for in the said notice. In response, assessee has submitted some of the details as called for. Subsequently, another notice dated 27/11/2024 was issued to the assessee to the assessee to submit the full information as per the notices issued. In response, assessee furnished its reply in compliance to the notice issued by the learned CIT (E). On considering the submission of the assessee, learned CIT (E) rejected the application filed in Form-10AB for registration u/s 80G of the Act.

3. Aggrieved by the rejection order assessee filed an appeal before us by raising following grounds of appeal:

“1. The learned CIT (E) is not correct in rejecting the application made by the assessee Trust in Form 10AB u/s 80G of the Act.

2. The learned CIT (E) should have called for the latest activities report of the assessee Trust before attempting to reject the application made by the assessee Trust.

3. The learned CIT (E) should have appreciated the fact that the assessee Trust was already registered u/s 12AB of the Act and was only seeking approval u/s 80G of the Act.

4. The learned CIT (E) should not have brushed aside the report of activities submitted by the assessee Trust stating that no substantial activities were carried out.

5. The learned CIT (E) should not have rejected the approval u/s 80G of the Act in a casual and routine manner without considering the submissions of the assessee.”

4. The only issue contested by the assessee is rejection of the Registration u/s 80G, by the learned CIT (E). On this issue, learned Authorised Representative (hereinafter “Ld.AR”) submitted

that assessee has filed Form No.10AB seeking registration u/s 80G of the Act and the same was rejected by the learned CIT (E) without any speaking order. Ld.AR also submitted that the activities carried out by the Trust are of charitable in nature and therefore, pleaded that rejection order may be cancelled.

5. Per contra, Ld. Departmental Representative (hereinafter in short "Ld.DR") relied on the order of the learned CIT (E).

6. We have heard both the sides and perused the material available on record. We observe that learned CIT (E) rejected the application for grant of registration u/s 80G of the assessee by observing as under:

"3. On perusal of the submission made by the assessee, it is observed that no substantial activities which are charitable in nature are being carried out by the assessee, which is in violation of the provisions of the section 80G of the I.T. Act, 1961. In view of the above, the present application in Form 10AB for registration u/s 80G is herewith rejected".

7. On perusal of the order, we find that he has not discussed anything except stating that no substantial activities which are charitable in nature are being carried out by the assessee and rejected the application. The learned CIT (E) has casually observed that no substantial activities have been carried out without discussing anything about the details and record filed by the assessee. The learned AR of the assessee has stated before the Bench that the assessee is ready to produce all the relevant details and evidence to show that the charitable activities has

been carried out by the assessee. Accordingly, in view of the facts and circumstances of the case, the impugned order of the learned CIT (E) is set aside and the matter is remanded to the record of the learned CIT (E) for fresh adjudication after giving one more opportunity to the assessee to furnish the relevant details and evidence.

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

Order pronounced in the Open Court on 28th April, 2025.

Sd/- (VIJAY PAL RAO) VICE-PRESIDENT	Sd/- (S. BALAKRISHNAN) ACCOUNTANT MEMBER
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Hyderabad, dated 28th April, 2025

OKK-SPS & Vinodan/sps

Copy to:

S.No	Addresses
1	Vijayam Charitable Trust, 21-3-25 Agraharam Street, Mandapeta 533308
2	Income Tax Officer (Exemption Ward) Siva Towrs, Danvaipeta, Rajahmundry 533103 A.P
3	Pr. CIT – Exemption, Vizag/Vijayawada
4	DR, ITAT Vizag Benches
5	Guard File

By Order

Sr. Private Secretary
ITAT, Visakhapatnam