

आयकर अपीलियअधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM "DIVN" BENCH, VISAKHAPATNAM
श्री विजय पाल राव, उपाध्यक्ष एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष

BEFORE SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT
&
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. No.30/Viz/2025
(निर्धारण वर्ष / Assessment Year: Not Applicable)

Janakulam Foundation, Visakhapatnam. PAN: AAATJ8890R (अपीलार्थी/ Appellant)	Vs.	The Income Tax Officer, Ward-3(3), Visakhapatnam. (प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Shri GVN Hari, Advocate
प्रत्यर्थी की ओर से / Revenue by	:	Dr. Satyasai Rath, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	24/04/2025
घोषणा की तारीख/Date of Pronouncement	:	28/04/2025

ORDER

PER S. BALAKRISHNAN, AM:

1. This appeal is filed by the assessee against rejection order passed by the Learned Commissioner of Income Tax (Exemption), Hyderabad [hereinafter in short "Ld.CIT(E)"] vide DIN & Notice No. ITBA/EXM/F/EXM45/2024-25/1070494131(1) dated 20.11.2024.

2. Briefly stated facts of the case are, assessee has filed an e-application in Form No. 10AB seeking registration under section 80G of the Income-Tax act, 1961 (in short “Act”). Ld.CIT(E) issued Notices dated 10/06/2024 and 21/08/2024 to the assessee in respect of proceedings under section 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 no information. Subsequently, another notice dated 03/10/2024 was issued to the assessee to submit the information including relevant documentary evidences. However, there is no compliance to the notice issued by the Ld. CIT(E). Therefore, Ld. CIT(E) by observing that in the absence of mandatory information to verify the genuineness of activities of the Trust and expenditure of the Trust towards its objectives, rejected the application filed in Form-10AB for registration U/s. 80G of the Act.

3. Aggrieved by the rejection order of the Ld. CIT(E), assessee filed an appeal before us by raising following grounds of appeal: -

- “1. The order of the Ld. CIT(E), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.*
- 2. The Ld. CIT(E) is not justified in rejecting the application filed by appellant in Form-10AB for Registration U/s. 80G of the Act.*
- 3. Any other ground that may be urged at the time of hearing.”*

4. The only issue contested by the assessee is rejection of the Registration u/s 80G, by the Ld.CIT (E). On this issue, Ld. Authorized Representative [hereinafter “Ld.AR”] submitted that assessee could not view the emails requesting for information and hence the assessee could not respond to the notices issued by the Ld. CIT(E). Ld.AR also submitted that the activities carried out by the Trust are of charitable in nature. Therefore, the Ld. AR pleaded that one more opportunity may be granted to the assessee to submit the relevant documents before the Ld. CIT(E) for grant of registration.

5. Per contra, Ld. Departmental Representative [hereinafter in short “Ld. DR”] relied on the order of the Ld. CIT(E). The Ld. DR further submitted that the assessee was fully non-compliant and not responded to any of the notices and hence the order of the Ld. CIT(E) be upheld.

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

“3. There is no compliance from the assessee so far to the above notice. In the light of the above facts, as the application in Form 10AB is to be decided in time bound manner and non-submission of mandatory information to verify the genuineness of activities of the Trust and expenditure of the Trust towards objective, the present application in form 10AB for registration u/s. 80G is herewith rejected.”

7. In the absence of mandatory information to verify the genuineness of activities of the Trust and expenditure of the Trust towards its objectives, the Ld. CIT (E) rejected the application filed in Form-10AB for registration U/s. 80G of the Act. Before us, the assessee explained the reason as to why it could not responded to the notices issued by the Ld. CIT(E) and produce the relevant documents before him. Considering above facts and circumstances of the case, we find that it is a fit case to remit the matter back to the file of the Ld. CIT(E). Accordingly, we hereby remit the matter to the Ld. CIT(E) with a direction to the assessee to submit relevant documents as required by the Ld. CIT(E) vide notices dated 10/06/2024 and 21/08/2024 (point wise). We also direct the Ld. CIT(E) to consider the submissions made by the assessee by providing one more opportunity to the assessee in accordance with the principles of natural justice and decide the issue of approval for grant of registration U/s. 80G of the Act afresh.

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

Pronounced in the open Court on 28th April, 2025.

Sd/-
(VIJAY PAL RAO)
उपाध्यक्ष/VICE PRESIDENT

Sd/-
(S. BALAKRISHNAN)
लेखा सदस्य/ACCOUNTANT MEMBER

Dated :28/04/2025

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Janakulam Foundation, Flat No. 501, PVG Towers, Radhakrishnan Nagar, Seethammadhara, Visakhapatnam, Andhra Pradesh-530013.
2. राजस्व/The Revenue: Income Tax Officer, Ward-3(3), O/o. ITO, Infinity Tower, Shankaramatham Road, Santhipuram, Visakhapatnam, Andhra Pradesh-530016.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam