

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.109/Agr/2025  
Assessment Year: 2025-26

Sri Radha Govind Bhajan Kutir Seva Trust, Mohalla Jatvan, Thakur Dham Colony, VPO Radhakund, Mathura	<b>Vs.</b>	CIT (Exemption), Lucknow.
<b>PAN : AAVTS6985R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. M.M. Agarwal, C.A.
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	23.04.2025
Date of pronouncement	29.04.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been directed against the order dated 18.12.2024 passed by learned Commissioner of Income-tax (Exemption), Lucknow (hereinafter referred as "CIT(E), whereby he has rejected assessee's application moved u/s. 80G(5) of the Income-tax Act, 1961 (hereinafter referred as "Act").

2. Assessee has filed this appeal on the ground that learned CIT(E) has erred in rejecting assessee's application for approval u/s. 80G(5) of the Act,

ignoring the fact that all requisite details were furnished by the appellant/assessee before learned CIT(E).

3. Perused the records and heard learned representative for assessee and Id. Departmental representative for Revenue.

4. Learned representative for assessee has submitted that assessee submitted all the documentary evidences with respect to various activities related to the objects of the assessee trust. However, Id. CIT(E) wrongly remarked that only part reply/documents were submitted by assessee before him and hence, he could not verify the genuineness of the trust in consonance with the objects of the trust. Ld. AR has drawn attention of this Tribunal towards order dated 24.09.2021 wherein the assessee trust was registered u/s. 12A(1)(ac)(i) for A.Y. 2022-23 to A.Y. 2026-27 after verifying genuineness of all the activities related to the main objects of the trust. Learned AR submitted to set aside the impugned order and allow the appeal.

5. Learned DR has submitted that the assessee did not file supporting documents before Id. CIT(E) who could not satisfy himself in respect of genuineness of activities and supported the impugned order.

6. It is noticed that the assessee trust was registered on 24.09.2021 u/s. 12A(1)(ac)(i) of the Act vide copy of order for registration at page 25 of assessee's paper book. It also appears that assessee filed reply dated 04.11.2024 in response to the notice dated 11.10.2024 issued by Id. CIT(E) submitting required details asked for. We notice that the impugned order reiterates at para-4 the objects of the trust.

7. It appears from the impugned order that Id. CIT(E) has mainly mentioned that he is unable to arrive at the satisfaction about charitable nature of the activities for want of bills, vouchers, photos, affiliation license, fire NOC and news coverage by media etc. so as to substantiate charitable activities claimed to have carried out by assessee trust for the recent past/last three years, for which expenditure has been booked in the income and expenditure account of the relevant years. It appears that the trust was registered u/s. 12A(1)(ac)(i) of the Act on 24.09.2021 after the satisfaction that said charitable activities were being carried out at that time. Hence, in such circumstances, we deem it just and appropriate to afford appellant/assessee an opportunity to file the aforesaid pointed documentary evidences before Id. CIT(E) and make submissions afresh in respect of the activities of the trust with reference to the objects of the trust. Learned CIT(E) is directed to pass order afresh on merits after considering

the additional documentary evidences and the submissions, if made by the assessee. Needless to say that the principles of natural justice shall be substantially complied with by Id. CIT(E). Appeal is accordingly allowed.

8. In the result, the appeal of assessee is allowed for statistical purposes. We restore the matter to Id. CIT(E) for passing the order afresh in the light of above observations.

***Order pronounced in the open court on 29.04.2025.***

**Sd/-**

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

Dated: 29.04.2025

\*aks/-

**Sd/-**

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra