

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD “B” BENCH: HYDERABAD

BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA.No.97/Hyd./2025  
[U/sec.80G of the Income Tax Act, 1961]

Madhava Smaraka Seva Samithi, Nizamabad PIN – 503 001. Telangana. PAN AAATM5751C	vs.	The Income Tax Officer, Exemption, Ward-1(1), Hyderabad-500 004. Telangana.
(Appellant)		(Respondent)

For Assessee :	Shri AV Raghuram, Advocate
For Revenue :	MS. M. Narmada, CIT-DR

Date of Hearing :	29.04.2025
Date of Pronouncement :	29.04.2025

**ORDER**

**PER MANJUNATHA G. :**

This appeal has been filed by the Assessee-Trust against the order dated 08.11.2024 of the learned CIT(E) in rejecting the application for registration of the assessee-trust u/sec.80G of the Income Tax Act, 1961 [in short “the Act”].

2. Briefly stated facts of the case are that, the assessee-trust has filed e-application in Form-10AB seeking for registration u/sec.80G of the Act. The learned CIT(E) issued notice dated 10.06.2024 on 20.08.2024 and called the assessee trust to furnish relevant evidences in support of it's application. In response, the assessee has submitted details. The learned CIT(E) after considering relevant details filed by the assessee trust, rejected the application filed in Form-10AB by holding that the appellant trust has filed it's application in Form-10AB by selecting wrong section code.

3. Shri A.V. Raghuram, Learned Counsel for the Assessee, submitted that, the learned CIT(E) had simply rejected the application for registration of the assessee-trust on the ground of mentioning of wrong section. He submitted that, it is a clerical error while making the application and, therefore, he pleaded that assessee trust may be provided with one more opportunity to substantiate it's case in the interest of justice.

4. MS. M. Narmada, learned CIT-DR, on the other hand, supporting the order of learned CIT(E) submitted

that, the assessee-trust has made the application for registration by quoting wrong section and, therefore, the learned CIT(E) has rightly rejected the application for registration u/sec.80G of the Act. She further submitted that, although, notice has been issued to the assessee-trust, the assessee-trust failed to respond to the same. Therefore, the learned CIT(E) in absence of any rectification of the mistake in the application form filed by the assessee trust for registration, had no option, except to dismiss the same in accordance with the Income Tax Act. She, accordingly, submitted that the order of the learned CIT(E) be confirmed.

5. We have heard both the parties, perused the material on record and the orders of the authorities below. We find that, admittedly, the assessee trust has made an application by quoting a wrong section for registration and according to the assessee, it is a clerical error and pleaded that one more opportunity may be allowed before the learned CIT(E). We observe that, the learned CIT(E) had rejected the application filed by the assessee-trust for registration u/sec.80G of the Act on the ground that no

substantial charitable activities were carried out by the assessee trust, without considering the details filed by the assessee trust. Further, the learned CIT(E) has considered incorrect application filed by the assessee in Form-10A for getting provisional registration u/sec.12A of the Act ignoring the Form 10AB filed by the assessee trust. From the perusal of the order of the learned CIT(E), we find that, the learned CIT(A) has rejected the application filed by the assessee trust without giving any reasons for his decision, except stating that the assessee-trust has filed application for registration by quoting wrong section. Further, the learned CIT(E) has order a lackadaisical order while considering the application filed by the assessee in Form-10AB for provisional registration of the trust u/sec.80G(5) of the Act, even though the assessee trust has filed application in Form10AB for permanent registration. From the order passed by the learned CIT(E), we find that the learned CIT(E) dismissed the application filed by the assessee in a casual manner without considering the details filed by the assessee trust and also ignoring whether the appellant is a

charitable trust eligible for registration u/sec.80G of the Act. Therefore, we are of the considered view that, the appellant trust needs one more opportunity of hearing before the learned CIT(E) to explain it's case. Thus, we set aside the order of the learned CIT(E) and restore the matter in issue back to his file with a direction to re-decide the issue afresh, after providing an adequate opportunity of being heard to the assessee. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 29.04.2025

Sd/-  
[RAVISH SOOD]  
JUDICIAL MEMBER  
Hyderabad, Dated 29<sup>th</sup> April, 2025  
VBP

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Copy to

1.	Madhava Smaraka Seva Samithi, 5-11-81/7, Pragathi Nagar, Nizamabad – 503 001. Telangana.
2.	The Income Tax Officer, Exemption, Ward-1(1), Aaykar Bhavan, Basheerbagh, Hyderabad-500 004. Telangana.
3.	The Commissioner of Income Tax (Exemption), Aaykar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad-500 004. Telangana.
4.	The DR ITAT "B" Bench, Hyderabad.
5.	Guard File.

//By Order//

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