

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

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

ITA.No.185/Hyd./2025  
[U/sec.80G of the Income Tax Act, 1961]

MYK Charitable Foundation, Hyderabad. PIN – 500 034. Telangana. PAN AAMCM6788L	vs.	The Commissioner of Income Tax (Exemption), Hyderabad – 500 004. Telangana.
(Appellant)		(Respondent)

For Assessee :	Mrs. S. Sandhya, 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 16.12.2024 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 is a charitable institution and has filed application in Form No.10AB seeking for registration u/sec.80G of the Act. The learned CIT(E) had called for certain information from the assessee-trust. In response, the assessee-trust had also furnished relevant information / documents. However, the learned CIT(E) being not satisfied with the submissions made by the appellant-trust, had rejected the application in Form-10AB for registration u/sec.80G of the Act.

3. Aggrieved by the order of the learned CIT(A), the assessee trust is now in appeal before the Tribunal.

4. Mrs. S. Sandhya, Advocate-Learned Counsel for the Assessee, submitted that, the learned CIT(E) had simply rejected the application by observing that no substantial activities are carried out by the appellant-trust, without considering the submissions/documents furnished by the assessee on record. He, therefore, submitted that the matter may be restored back to the file of learned CIT(E) in the interest of substantial justice.

5. 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 in Form-10AB for registration u/sec.80G of the Act. She submitted that, the since the assessee trust has failed to prove it's onus of charitable activities carried-out by it with supporting documents to the satisfaction of the learned CIT(E), he rejected the application filed by the assessee trust u/sec.80G of the Act and that the order of the learned CIT(E) is in accordance with law. She accordingly submitted that the order of the learned CIT(E) be confirmed since it is not a fit case for reconsideration by the learned CIT(E).

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 in Form-10AB for registration u/sec.80G of the Act. However, on perusal of the order of the learned CIT(E), we find that, the learned CIT(E) had rejected the application filed by the assessee trust in Form-10AB for registration

u/sec.80G of the Act, without considering the documentary evidences filed by the assessee trust which is evident from para-3 of his order itself where there were no discussion about the submissions made by the assessee trust. Further, the learned CIT(A) dismissed the application filed by the appellant trust in a casual manner by repeating or copying the contents from some other order which is evident from the findings in para-3 of learned CIT(E)'s order, where the learned CIT(E) observed that, no substantial charitable activities are being carried-out by the assessee trust, which is in violation of provisions of sec.80G of the Act. Even though, the learned CIT(E) never discussed the objects of the appellant trust and activities carried-out by the appellant trust during the relevant assessment year, from the above order of the learned CIT(E), it is undisputedly clear that the learned CIT(E) dismissed the application filed by the assessee without even considering the relevant application filed in Form-10AB and other evidences filed in support of the application. Therefore, we set aside the order of the learned CIT(E) and restore this issue back to the file

of learned CIT(E) with a direction to re-decide the issue afresh, after providing an adequate opportunity of being heard to the assessee. Accordingly, the grounds of appeal of 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

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 29<sup>th</sup> April, 2025

VBP

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1.	MYK Charitable Foundation, 8-2-703/A, Leela Gopal Towers, 3 <sup>rd</sup> Floor, Road No.12, Banjara Hills, Hyderabad – 500 034.
2.	The Commissioner of Income Tax (Exemptions), Aaykar Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad-500 004. Telangana.
3.	The DR ITAT “B” Bench, Hyderabad.
4.	Guard File.

/By Order//

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