

**IN INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND SHRI. KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.2544/Bang/2024
Assessment Year : NA

M/s. Srinivasa Foundation, No.790 1 <sup>st</sup> Cross, 2 <sup>nd</sup> Main, Koramangala 8 <sup>th</sup> Block, Bangalore – 560 095. <b>PAN :AAUTS 6222 N</b>	Vs.	CIT (Exemptions), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri. A. Shiva Rao, CA
Revenue by	:	Shri. E. Shridhar, CIT(DR)(ITAT), Bangalore.

Date of hearing	:	21.04.2025
Date of Pronouncement	:	23.04.2025

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member :*

This appeal is filed by the assessee against the Order on rejection of Form No.10AB dated 11.05.2024 for approval under section 80G of the Act, vide DIN and Order No.ITBA/EXM/F/EXM45/2024-25/1070594702(1) dated 25.11.2024.

2. Assessee was given opportunities on 14.10.2024 and 17.10.2024 to submit certain documents but as per observation of learned CIT(E), assessee was unable to submit necessary documents to prove the genuineness of the activities of the Trust and fulfilment of all the conditions laid down in clauses (i) to (vi)5 of section 80G of the Act. Accordingly, application filed by the

assessee in Form 10AB was rejected and application 1 was cancelled. The learned Counsel for the assessee submitted that no proper opportunity of being heard was given by the learned CIT(E). The learned CIT(E) has not taken into consideration the documents filed along with application for approval under section 80G(v) of the Act and simply rejected the application without giving any concrete findings and requested / undertook that if a chance is given to the assessee, assessee will comply again with all the notices issued by the learned CIT(E) for substantiating its case.

3. On the other hand, learned DR relied on the Order of the learned CIT(E).

4. Considering the rival submissions, we noted that the learned CIT(E) has given two opportunities to the assessee vide notices dated 04.10.2024 and 07.10.2024. Considering the submissions from both the sides and facts of the case and in the interest of justice, we are remitting the issue back to the file of learned CIT(E).

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

*Pronounced in the court on the date mentioned on the caption page.*

Sd/-

**(KESHAV DUBEY)**  
**Judicial Member**

Sd/-

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Bangalore,  
Dated : 23.04.2025.  
/NS/\*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT4.CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.