

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 450 & 451/Bang/2025
Assessment Year: 2022-23

Nisarga Charitable Trust, 150/1, Hosapalya Agara Village, Kengeri Hobli, Bengaluru – 560 082. PAN – AADTN 4933 E.	Vs.	The Commissioner of Income Tax (Exemptions) Bengaluru. .
APPELLANT		RESPONDENT

Assessee by	:	Shri Nagaraj, Trust President
Revenue by	:	Shri E Shridhar, CIT (DR)

Date of hearing	:	06.05.2025
Date of Pronouncement	:	09.05.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

These appeals by the assessee are directed against the separate orders passed by the Ld. Commissioner of Income Tax (Exemptions), Bangalore, both dated 12.08.2023, whereby the applications filed by the assessee under section 12AB and section 80G of the Income-tax Act, 1961, were rejected.

2. ***In ITA No. 450/BANG/2025***, the assessee's application in Form No. 10AB for registration under section 12AB was rejected on the grounds that:

- the assessee failed to furnish all the documents/details as required despite opportunities being granted;
- the application was filed on 19.02.2023, prior to the grant of provisional registration on 30.04.2023.

3. In ITA No. 451/BANG/2025, the application seeking approval under section 80G was similarly rejected citing lack of compliance and failure to submit relevant documentation.

4. During the course of hearing, the Ld. Authorised Representative (AR) submitted that the activities of the trust have been commenced in accordance with its stated charitable objects and the omissions in submission of documents were unintentional. He prayed that both matters may be set aside to the file of the Ld. CIT(E) for fresh adjudication. The ld. AR also assured full cooperation and submission of requisite information to the ld. CIT(E).

5. On the other hand, the Ld. Departmental Representative (DR) did not raise any objection to the assessee's prayer for remand.

6. We have heard the rival contentions of both the parties and perused the materials on record. We find merit in the submissions of the Ld. AR. Mere procedural irregularities such as filing the application before obtaining provisional registration under section 12AB of the Act, or delay in filing supporting documents, should not defeat the substantive claim where the charitable activities have been initiated in line with the stated objects. Hence, in the interest of justice, both issues

are restored to the file of the Ld. CIT(E) for fresh adjudication. Accordingly, the order rejecting registration under section 12AB (ITA No. 450/BANG/2025), and the order rejecting approval under section 80G (ITA No. 451/BANG/2025) are set aside to the file of the Ld. CIT(E) with a direction to examine the assessee's applications afresh, after affording a reasonable opportunity of being heard.

7. The assessee is directed to submit all relevant documents and cooperate in the proceedings. No unwarranted adjournments shall be entertained, and failure to comply may lead to ex parte adjudication.

8. In the result, both appeals of the assessee are hereby are allowed for statistical purposes.

Order pronounced in court on 9th day of May, 2025

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 9th May, 2025
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore