

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

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.1068/Coch/2024

Kerala Muslim Jama-Ath Council, TC 16/458-11, Sceond Floor, India Tower Edapazhanji, Thycaud SO Trivandrum – 695 014. PAN : AAJAK3205D.	v.	The Commissioner of Income-tax (Exemption) Kochi.
(Appellant)		(Respondent)

Appellant by : Smt.Divya Ravindran, Advocate
Respondent by : Sri.Sundarasan S, CIT-DR

Date of Hearing : 22.05.2025.	Date of Pronouncement : 26.05.2025
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Exemption) [“CIT(E)” for short] dated 25.09.2024, having DIN & Order No.ITBA/EXM/F/EXM45/2024-25/1069099633(1).

2. The brief facts of the case as coming out from the orders of the lower authorities are that the assessee is a charitable organization and working for the Muslim Community and backward class people of the society. It has applied for registration u/s.12A of the Income-tax Act, 1961. The CIT(E) vide the impugned order dismissed the application of the

assessee on the ground that the assessee-trust has been formed for the benefit of a particular society, and hence, this trust is violating the provisions of sec.13(1)(a) and 13(1)(b) of the Act.

3. Aggrieved with the order of the CIT(E), the assessee has come up in appeal before us and strongly argued that the CIT(E) is wrong in ignoring the entire objects of the assessee-trust.

4. We have heard the rival submissions and perused the material available on record. At the outset, we observe that the CIT(E) has not at all appreciated the entire gamut of the facts in totality and has dismissed the application of the assessee-trust in a summary manner. Therefore, we restore this matter to the file of the CIT(E) for examining afresh. Before parting, we would like to observe that the CIT(E) has wrongly placed the reliance on the judgment of the Hon'ble Kerala High Court in the case of Palghat District Salafi Educational Association v. CIT (E) in WP(C) No.19521 of 2024 (judgment dated 30.07.2024), because that was a case in which the proceedings were arising from the assessment and not for the registration of the trust. It is the settled position of law that at the time of grant of registration the authority has to see the nature of the objects of the trust, whether they are charitable or not and genuineness of the activities of the trust, it cannot go into those aspects, which are to be seen at the time of assessment. With these observations, we restore this matter to the file of the CIT(E) to decide the case in accordance with law, after

according a reasonable opportunity of being heard to the assessee, before passing any order.

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

Order pronounced on this 26th day of May, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 26th May, 2025.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin