

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 897/Coch/2024</b>
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<b>Assessment Year : NA</b>
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Christ the King Church, 14/706, Varapuzha, Kochi. <b>PAN: AACTC7709E</b>	<b>Vs.</b>	The Commissioner of Income Tax (Exemption), Kochi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Anil Kumar P J, Advocate
Revenue by	:	Shri Suresh Sivanandan IRS, CIT-DR

Date of Hearing	:	12-03-2025
Date of Pronouncement	:	28-05-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of the Ld.CIT(E)-Kochi dated 31/07/2024 in which the Ld.CIT(E) had rejected the application for registration u/s. 12A of the Act and raised the following grounds:

*“1. The learned Commissioner of Income Tax (Exemption) was not justified in rejecting application u/s. 12A (1) of the*

*Act and there by erred not only in law, but also in the facts and circumstances of the case.*

*2. The commissioner of Income Tax (Exemption) failed to appreciate the objects furnished as per Form 10AB application electronically, more particularly, on fact that appellant is fulfilling all the conditions provided u/s.12A for becoming eligible to obtain registration.*

*3. The commissioner of Income Tax (Exemption) ought not have reject the application filed u/s. 12A (1)of the Act by doing so the CIT (E) has gone against the decision of the honorable Gujarat High Court in The Commissioner of Income Tax Exemption Ahmedabad Vs Jamiatul Banaat Tankaria where the Court relied on the decision of the Honorable Apex Court in Commissioner of Income Tax Vs Dawoodi Bohara Jamat reported as (2014)364 iTR 31 (SC).*

*4. Such other grounds as may be raised at the time of hearing the appeal.”*

**2.** The assessee filed this appeal with a delay of 31 days and also filed an application to condone the said delay. The assessee submitted that they had not received the real time alert in their mobile and the appellant being a church they are also busy in organising the annual celebrations and only when they approached the consultant for filing the return of income, they came to know about the rejection order of the Ld.CIT(E). Therefore the assessee submitted that the delay has been occurred and prayed to condone the said delay. We have gone through the reasons stated in the delay condonation application and also by taking note of the fact that the delay is only a minimal delay of 31 days, in the interest of justice, we are condoning the said delay and proceeded to decide the appeal on merits.

**3.** The brief facts of the case are that the assessee is a public religious trust and they obtained the provisional registration on 27/05/2021. Thereafter they applied for permanent registration and also enclosed the necessary documents along with the said application. The Ld.CIT(E) had rejected the said application because the trust is established for the private

religious purpose and therefore violates the provision of section 13(1)(a) of the Act and also section 12AB(4)(c).

**4.** As against the said rejection order, the assessee is in appeal before this Tribunal.

**5.** At the time of hearing, the Ld.AR submitted that the assessee was not heard by the Ld.CIT(E) before passing the impugned order and the Ld.CIT(E) is not correct in rejecting the application based on the trust deed. In any event, the Ld.AR submitted that the notices were sent through the portal and therefore the assessee trust was not aware about the said notices and prayed an opportunity to appear before the Ld.CIT(E).

**6.** On the other hand, the Ld.DR submitted that the trust deed, clause (4) speaks about the trust's objects and therefore the Ld.CIT(E) had correctly rejected the application for registration.

**7.** We have heard the arguments of both sides and perused the materials available on record.

**8.** We have perused the copy of the trust deed filed by the assessee in which it was mentioned that the objects are for the benefit of Latin Christian community in general. Further, the activities of the church mentioned in clause (4)(g) of the trust deed also speaks about the educational activities to be carried out to fulfil the needs of the people in and around the church. Further, the clause says that the educational benefits shall be given to the public at large irrespective of caste, creed and culture. From the above said clauses, it is clear that the church is for the benefit of Latin Christian community in general. There is no prohibition or bar against the public from benefiting from the church. Further, the activities also includes the educational activities and the said benefits are not only to the Christian catholic community but also to the people in and around the church

irrespective of the caste, creed and culture. Therefore even though it is a public religious trust, the major benefit of education is provided to the public in general. The Ld.CIT(E) had relied on the object clause and came to the conclusion that the trust is for the benefit of the catholic Christian community and others are prevented from enjoying the benefits provided by the trust.

**9.** As already stated, the trust is also having plans to establish educational institutions to fulfil the needs of the people in and around the church and the benefits are to be provided to the public at large irrespective of caste, creed and culture. Before passing the rejection order, the Ld.CIT(E) had no materials to show that the church is utilising the funds only for the Christian catholic community and therefore without giving any finding, the rejection order merely based on the clause contained in the trust deed is not sustainable. Further, the provisions relied on by the Ld.CIT(E) is also of no help to the Ld.CIT(E) since they are operating on different occasions and not at the time of granting registration.

**10.** Further, there is no personal hearing offered by the Ld.CIT(E) before passing the rejection order. Section 12AB(4)(ii) of the Act specifically directs the authorities to grant a reasonable opportunity of being heard before passing the order in writing.

**11.** In such circumstances, we are satisfied that the order of the Ld.CIT(E) is liable to be set aside and we are remitting the matter to the file of Ld.CIT(E) with the direction to pass orders afresh, in accordance with law after hearing the assessee. We also make it clear that the assessee should establish the facts before the Ld.CIT(E) that the assessee trust is not only for a particular religious community.

**12.** In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 28<sup>th</sup> May, 2025.

Sd/-  
(INTURI RAMA RAO)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Cochin,  
Dated, the 28<sup>th</sup> May, 2025.  
/MS /

Copy to:

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|---------------|---------------------|
| 1. Appellant  | 2. Respondent       |
| 3. CIT        | 4. DR, ITAT, Cochin |
| 5. Guard file | 6. CIT(A)           |

By order

Assistant Registrar,  
ITAT, Cochin