

**IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK BENCH",
CUTTACK**

(VIRTUAL HEARING AT KOLKATA)

**SHRI DUVVURU RL REDDY, VICE PRESIDENT
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 139/CTK/2025
(Assessment Year 2025-26)**

**Sri Guru Nanak Dev Ji Religious and
Charitable Trust,**

Plot No. M/A-45, Balia Panda,
Puri, Odisha - 752001
[PAN: AAIT6488C]

..... **Appellant**

vs.

**Commissioner of Income Tax (Exemption),
Hyderabad,**

Aayakar Bhawan, Opposite LB Stadium,
Basheer Bagh, Hyderabad-500004.....

Respondent

Appearances by:

Assessee represented by : Ananta Narayan Singhababu, AR

Department represented by : Sanjay Kumar, CIT-DR

Date of concluding the hearing : 23.04.2025

Date of pronouncing the order : 29.04.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. The present appeal emanates from order u/s 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter "the Act"), passed by the Ld. Commissioner of Income Tax (Exemptions), Hyderabad [hereafter "the Ld. CIT(E)"] vide order dated 12.12.2024 for AY 2025-26.

1.1 In this case, the Ld. CIT(E) had issued three notices fixing the dates for hearing on 08.07.2024, 28.08.2024 and 26.11.2024. Through these notices, several details had been asked for like cash flow statement, list of donors etc. It is seen from the impugned order that apparently the assessee

submitted partial information to these queries only. The Ld. CIT(E) examined the material before him and thereafter passed an adverse order rejecting the application for registration u/s 80G of the Act.

2. Aggrieved with this action, the assessee has approached the ITAT with the following grounds:

“1. That the Ld. Commissioner of Income Tax (Exemptions) erred in law and on facts in rejecting the application for registration under Section 80G of the Income Tax Act 1961 without providing a speaking order, despite the appellant fulfilling all statutory requirements and submitting requisite documents.

2. That the Ld. Commissioner of Income Tax (Exemptions) failed to appreciate that the activities of the trust are genuine and being carried out in accordance with the objectives stated in its bye-laws.

3. That the Id. Commissioner (Exemption) has granted 12AB registration but failed to appreciate the Guinness of the activities and denied the 80G registration.

4. That the Learned Commissioner of Income Tax (Exemptions) incorrectly held that the appellant is not entitled to registration under Section 80G without providing cogent reasons or considering the documentary evidence and explanations provided during the proceedings.

5. That the rejection of the appellant's application under Section 80G is arbitrary and unjustified as the trust/institution has been duly complying with all legal requirements and has not violated any conditions necessary for obtaining registration under Section 80G.

6. That the Learned Commissioner of Income Tax (Exemptions) has overlooked the documents submitted by the Appellant Viz. Cash book, Vouchers, Bank statement, Audited Balance Sheet, Activities Report, Registration certificate and Affidavit etc.

7. That the appeal be allowed on the above ground (s) or such other grounds if any will be urged at the time of hearing of the appeal.”

2.1 Before us, the Ld. AR argued that the assessee-trust had a strong case on merit for registration for the purposes of section 80G of the Act and due to some administrative difficulties complete set of documents could not be filed before the Ld. CIT(E). It is further argued that whatever documents have been filed were also sufficient to justify registration u/s 80G of the Act on merit.

2.2 The Ld. DR relied on the impugned order.

3. We have carefully considered the documents before us and the argument of Ld. AR/DR. We find that the Ld. CIT(E) has not specifically

mentioned the shortcomings in the documents presented by the assessee. We are also aware that some more documents were required to be presented for a comprehensive appreciation of the application for registration u/s 80G of the Act. Accordingly, we deem it fit to set aside the impugned order and remand this matter back to the file of Ld. CIT(E) for fresh adjudication. The assessee would do well to present all the documents before him and also attend promptly on the dates of the hearing. Needless to say, the Ld. CIT(E) would give ample opportunity of being heard.

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

Order pronounced on 29.04.2025

Sd/-
(Duvvuru RL Reddy)
Vice President

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 29.04.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Sri Guru Nanak Dev Ji Religious and Charitable Trust
2. Commissioner of Income Tax (Exemption), Hyderabad
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches