

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD "B" BENCH: HYDERABAD

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT
AND
SHRI MANJUNATHA G, ACCOUNTANT MEMBER

ITA.No.169 & 170/Hyd./2025
Assessment Year 2024-2025

Fighting First Trust, Hyderabad - 500 087. PAN AAATF9576G	vs.	The Commissioner of Income Tax (Exemption), Hyderabad.
(Appellant)		(Respondent)

For Assessee :	Shri H. Srinivasulu, Advocate
For Revenue :	Shri Narender Kumar Naik, CIT-DR

Date of Hearing :	04.06.2025
Date of Pronouncement :	04.06.2025

ORDER

PER MANJUNATHA G. :

The above two appeals are filed by the Assessee-Trust against the separate orders dated 09.12.2024 and 11.12.2024 of the learned Commissioner of Income Tax-(Exemption), Hyderabad, in rejecting the application in Form-10AB of the Assessee-Trust for registration u/sec.12AB and approval u/sec.80G of the Income Tax Act, 1961 [in short "the Act"], respectively.

2. Brief facts of the case are that, the assessee-trust society viz., Fighting First Trust has been registered with Registrar of Societies under the Registration of Societies Act, 2001 and incorporated on 06.02.2023 with an avowed object of rendering service to the community of serving and retired personnel and their families of First Battalion, The Mechanised Infantry Regiment Madras of the Indian Army, without any distinction or irrespective of religion, caste or creed. The objects of the assessee-trust are –

- Providing financial assistance to widows, dependent parents and children of serving and retired personnel.
- Awarding scholarships and fellowships in cash or in such other form on such and conditions as the Trustees may think fit for the purpose of undertaking and encouraging studies, provided such scholarships and fellowships shall be awarded to such deserving students and scholars studying in schools, colleges, universities and other educational institutions in India or abroad and who cannot afford and have no means to pursue the same.

- Payment of tuition fees, examinations fees, boarding and lodging fees to deserving students and to supply books free of cost to such students.
- Rendering financial help to deserving students to enable them to purchase books and other equipment necessary for their education.
- To render financial help to needy and deserving persons to pursue and fulfil their goals in sports, music, dance and other forms of art.
- To establish, maintain and manage educational institutions, hostels, Reading Room Libraries, Gymnasiums, Dispensaries and Old Age Homes.
- To promote friendship, goodwill, cooperation and brotherhood among beneficiaries through meetings, lectures, functions and other activities.
- To render monetary or other support to any other organization, institution and Military Organization having similar objects as the trust or involved in any charitable activity.

3. The assessee-trust has made an application in Form No.10B seeking for registration u/sec.12AB and approval u/sec.80G of the Act to the Commissioner of Income Tax (Exemption), Hyderabad along with all relevant supporting documentary evidences. During the course of proceedings, the learned CIT(E) called for certain information i.e., to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply. In response to the same, the assessee has submitted partial information. Therefore, the learned CIT(E) issued another notice dated 29.10.2024 to submit the other information along with relevant documentary evidences. In response to the said notice, the assessee-trust has filed relevant submissions before the learned CIT(E). The learned CIT(E) after considering the submissions of the assessee trust observed that, no substantial charitable activities are carried-out by the assessee trust, which is in violation of provisions of sections 11 and 12 of the IT Act, 1961 and accordingly, the application of the assessee-trust filed in Form-10AB seeking for registration u/sec.12AB of the Act

was rejected by the learned CIT(E). Similar order was passed by the learned CIT(E) for approval u/sec.80G of the Income Tax Act, 1961.

4. Aggrieved by the orders of the learned CIT(E), the assessee-trust is now in appeals before the Tribunal.

5. Shri H. Srinivasulu, Advocate-Learned Counsel for the Assessee, submitted that, the learned CIT(E) had simply rejected the application of the assessee-trust filed in Form-10AB for registration u/sec.12AB of the Act and approval u/sec.80G of the Act. In support of this contention, he drew the attention of the Bench with respect to the observations of the learned CIT(E) in para-3 of the order wherein the learned CIT(E) observed that, no substantial charitable activities are carried-out by the assessee trust, which is in violation of provisions of sections 11 and 12 of the IT Act, 1961 and accordingly, the application of the assessee-trust filed in Form-10AB seeking for registration u/sec.12AB of the Act was rejected by the learned CIT(E). He submitted that, in response to the

notices issued by the learned CIT(E), the assessee-trust has filed all requisite documents. However, the learned CIT(E) without appreciating the same, simply rejected the application filed in Form-10AB by the assessee-trust for registration u/sec.12AB and approval u/sec.80G of the Act, which is not in accordance with law. He, therefore, submitted that, the learned CIT(E) may be directed for registration of the assessee-trust u/sec.12AB of the Act and approval be granted u/sec.80G of the Act in the interest of substantial justice.

6. Shri Narender Kumar Naik, learned CIT-DR, on the other hand, supporting the orders of learned CIT(E) submitted that, the assessee-trust has made the application for registration in Form-10AB for registration u/sec.12AB and for approval u/sec.80G of the Act. He further submitted that, since the assessee-society has failed to prove it's onus of charitable activities carried-out by it with supporting documents to the satisfaction of the learned CIT(E), he rejected the application filed by the assessee-society in Form-10AB for registration u/sec.12AB and approval

u/sec.80G of the Act and that the order of the learned CIT(E) is in accordance with law. He accordingly submitted that the order of the learned CIT(E) be confirmed since it is not a fit case for reconsideration by the learned CIT(E).

7. We have heard both the parties, perused the material on record and the orders of the authorities below. The learned CIT(E) dismissed the applications filed by the assessee-trust in Form-10AB seeking for registration u/sec.12AB and approval u/sec.80G of the Income Tax Act, 1961 on the ground that, no substantial charitable activities are carried-out by the assessee trust, which is in violation of provisions of sections 11 and 12 of the IT Act, 1961 and accordingly, the applications of the assessee-trust filed in Form-10AB seeking for registration u/sec.12AB and approval u/sec.80G of the Act was rejected by the learned CIT(E). However, the fact remains that, the learned CIT(E), without considering the documentary evidences furnished by the assessee-trust, has simply rejected the application of the assessee-trust filed in Form-10B for registration u/sec.12AB as well as approval u/sec.80G of the Act. We

find that, the assessee-trust is incorporated for a Nobel cause to provide some services to the retired Military Personnel irrespective of religion, caste or creed, who are not in a position to meet their existing requirements of their parents, children etc., Further, we find that, it is not a case that, assessee-trust has not filed its submissions in response to the notices issued by the learned CIT(E) which is evident from the orders of the learned CIT(E). In response, to the notice issued by the learned CIT(E), the assessee-trust has furnished all details. In view of the above, we direct the learned CIT(E) to grant registration u/sec.12AB of the Income Tax Act, 1961. Since the approval u/sec.80G of the Income Tax Act, 1961 is consequential in nature, the learned CIT(E) is directed to grant approval u/sec.80G of the Income Tax Act, 1961. With the above directions, the appeals of the assessee are allowed.

8. In the result, both the appeals of the Assessee are allowed.

Order pronounced in the open Court on 04.06.2025.

Sd/-
[VIJAY PAL RAO]
VICE PRESIDENT

Sd/-
[MANJUNATHA G]
ACCOUNTANT MEMBER

Hyderabad, Dated 04th June, 2025

VBP

Copy to

1.	Fighting First Trust, 5-8-44/1/1, Mani Enclave, Yapral, Jawahar Nagar, SO, Hyderabad - 500 087.
2.	The Commissioner of Income Tax (Exemption), Aaykar Bhavan, Opp. LB Stadium, Basheerbagh, Hyderabad – 500 004. Telangana.
3.	The DR ITAT “B” Bench, Hyderabad.
4.	Guard File.

//By Order//

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