

IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad 'A' Bench, Hyderabad

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

Sl. No.	ITA No. & Assessment Year	Assessee	Respondent
1 & 2.	358/Hyd/2025 & 359/Hyd/2025	The Endometriosis foundation of India, Hyderabad PAN:AAETT4524G	CIT (Exemptions) Hyderabad.
3.	360/Hyd/2025 2025-26	New Hope Association, Hyderabad. PAN:AACAN3143L	-do-
4.	361/Hyd/2025 2025-26	Yuva Jagruthi Foundation, Mahabubnagar. PAN:AAAAY8326Q	-do-
5.	362/Hyd/2025 2025-26	Telangana Water Sports Association, Hyderabad. PAN:AAIAT6977A	-do-

निर्धारिती द्वारा/Assessee by:	Ms. DVN Mansa Meenakshi, CA and Shri M.V. Anil Kumar, Advocate
राजस्व द्वारा/Revenue by::	Shri B. Bala Krishna, CIT-DR
सुनवाई की तारीख/Date of hearing:	04/06/2025
घोषणा की तारीख/Pronouncement:	04/06/2025

**आदेश/ORDER**

**PER BENCH :**

These appeals are filed by different assessee mentioned above, feeling aggrieved by different orders passed by the Learned Commissioner of Income Tax (Exemptions), Hyderabad ("Ld. CIT(E)").

2. At the outset, we note that all the above captioned appeals pertain to rejection of applications filed by the assesseees in Form no.10AB for registration u/s.12AB of the Income Tax Act, 1961 (“the Act”) or for approval u/s.80G of the Act. The Ld. CIT(E) passed the impugned orders rejecting the said applications. Against the impugned orders of the Ld. CIT(E), all the assesseees are in appeal before the Tribunal.

3. The Learned Authorised Representatives of the assesseees submitted that, the impugned orders passed by the Ld. CIT(E) are non-speaking orders. It was contended that the Ld. CIT(E) has not pointed out any specific deficiency in the documents submitted by the assesseees, nor has the assesseees been afforded proper opportunity of being heard. The Ld. ARs prayed before the bench that the matter may be restored back to the file of the Ld. CIT(E) for fresh adjudication, after providing due opportunity to the assesseees to submit any further evidence, if required.

4. Per contra, the Learned Department Representative (“Ld. DR”) did not make any objection if the matter is remanded back to the file of Ld. CIT(E) for fresh adjudication.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made by either side. On perusal of the

impugned orders passed by the Ld. CIT(E), we found that the orders are cryptic and non-speaking in nature. The Ld. CIT(E) has not specified any concrete deficiency in the documents or evidences submitted by the assessees, nor has specified any cogent reason for rejection of applications filed by the assessees for registration u/s.12AB of the Act or for approval u/s.80G of the Act.

5.1 In view of the above facts and circumstances of the cases, we are of the considered view that, justice would be met if the matter is restored to the file of Ld. CIT(E). Accordingly, we set aside the impugned orders and restore the matter to the file of Ld. CIT(E) with a direction to adjudicate the applications afresh, after providing due opportunity of being heard to the assessees and allowing the assessees to file any additional documents or evidences in support of their applications.

6. In the result, all the appeals filed by the assessees are allowed for statistical purposes.

**Order pronounced in the open Court on 4th June, 2025.**

**Sd/-**

**(RAVISH SOOD)**  
JUDICIAL MEMBER

Hyderabad.  
Dated: 04.06.2025.

**Sd/-**

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

*\* Reddy gp*

**Copy of the Order forwarded to :**

1.	1. The Endometriosis Foundation of India, 4 <sup>th</sup> Floor, Sy. No.103 & 104 Correlated 15/1 2 & 3 Aparna, Estuteshaikpet, Hyderabad-500008 2. New Hope Association, 16-11-20/4/A, Saleem Nagar Colony, Malakpet, Hyderabad-500 059 3. Yuva Jagruthi Foundation, 3-95, Avancha, Thimmajipeta, Mahabubnagar-509406 4. Telangana Water Sports Association, 2-1-34/1/14, Near Fever Hospital, Nallakunta, Hyderabad-500 044
2.	CIT (Exemptions), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,