

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.	351/Hyd/2025 2025-26	IIIT-H Data I-Hub Foundation, Hyderabad PAN:AAFIC7519A	CIT (Exemptions) Hyderabad.
2.	349/Hyd/2025 2024-25	Sri Lakshmi Narasimha Swamy Seva Sangham, Saipuram. PAN:AAVAS4397K	-do-
3.	348/Hyd/2025 2025-26	Sri Kartikeya Gana Sabha Trust, Hyderabad. PAN:AAITS7145N	-do-
4.	345/Hyd/2025 2024-25	Jesus Grace Glory Gospel Ministries, Jangaon. PAN:AAHAJ9666M	-do-

निर्धारित द्वारा/Assessee by:	Shri M.V. Anil Kumar, Advocate, None, Ms. CS Sree Lekha, CA and Shri Deepak Gunashekar, CA
राजस्व द्वारा/Revenue by:	Shri B. Bala Krishna, CIT-DR
सुनवाई की तारीख/Date of hearing:	03/06/2025
घोषणा की तारीख/Pronouncement:	03/06/2025

आदेश/ORDER

PER BENCH :

These appeals are filed by different assessees mentioned above, feeling aggrieved by different orders passed by the Learned Commissioner of Income Tax (Exemptions), Hyderabad (“Ld. CIT(E)”), for the A.Ys. 2024-25 & 2025-26, respectively.

2. At the outset, we note that all the above captioned appeals pertain to rejection of applications filed by the assessees 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 assessees are in appeal before the Tribunal.

3. The Learned Authorised Representatives of the assessees 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 assessees, nor has the assessees 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 assessees to submit any further evidence, if required.

4. Per contra, the Learned Department Representative (“Ld. DR”) fairly conceded and he has no 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 assesseees, nor has specified any cogent reason for rejection of applications filed by the assesseees 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 assesseees and allowing the assesseees to file any additional documents or evidences in support of their applications.

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

Order pronounced in the open Court on 3rd June, 2025.

Sd/-

(RAVISH SOOD)
JUDICIAL MEMBER

Hyderabad.

Dated: 03.06.2025.

* Reddy gp

Copy of the Order forwarded to :

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

1.	1. IIT-H Data I-Hub Foundation, A1-101, Ground Floor, IIIT H Campus, Block A, Opp. CMC Ltd., Gachibowli, Hyderabad-500 019 2. Sri Lakshmi Narasimha Swamy Seva Sangham, H. No.1-24, Saipuram, Krishna-521 256 3. Sri Kartikeya Gana Sabha Trust, Flat No.G1, Vijayasri Towers, Ravindra Nagar, Nacharam, Uppal, Hyderabad-500 076 4. Jesus Grace Glory Gospel Ministries, 10-98/Nidigonda, Jangaon, Raghumath Pally, Warangal-506 244
2.	CIT (Exemptions), Hyderabad.
3.	Pr.CIT, Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER,