

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A”BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA Nos.598 & 599/Bang/2025
AssessmentYears:NA

Sri Ambha Maheshwari Devalaya Seva Samiti 57/3, Magadi Main Road Kamakshi Palya Bangalore North Kamakshipalya SO Bangalore 560 079 Karnataka  <b>PAN NO : ABZAS5189H</b>	<b>Vs.</b>	ITO Ward 3(2)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Abhishek, A.R.
<b>Respondent by</b>	:	Smt. Praveena S., D.R.

<b>Date of Hearing</b>	:	02.06.2025
<b>Date of Pronouncement</b>	:	09.06.2025

**O R D E R**

**PER KESHAV DUBEY, JUDICIAL MEMBER:**

These appeals at the instance of the assessee are directed against the order of the Id. CIT(Exemptions),Bangalore both dated 29.01.2025 vide DIN & Notice No. ITBA/EXM/F/EXM45/2024-25/1072655279(1) cancelling the registration u/s 12AB of the Income Tax Act, 1961 (in short “The Act) and vide DIN & Notice No. ITBA/EXM/F/F/EXM45/2024-25/1072655355(1) cancelling the approval u/s 80G of the Act.

**2.** First, we take up ITA No.598/Bang/2025 for adjudication. In this appeal, the assessee has raised the following grounds of appeal:

**GROUND 1 OBJECTIONS RELATED TO NATURAL JUSTICE**

- A. The Order of the learned Commissioner of Income Tax (Exemptions) Bangalore ('CIT(E)') to the extent prejudicial to the Appellant is bad in law.

**GROUND 2 OPPORTUNITY OF HEARING**

- A. The Appellant was provided with an Opportunity of Personal Hearing on 15.01.2025 through letter dated 08.01.2025. However, the notice fixing the date of personal hearing was received by the Appellant on 17.01.2025, which was after the hearing date through registered speed post. After this, the Appellant initiated the process of hiring authorized representative to represent the matter. But before the authorized representative could appear on behalf of the Appellant, the learned CIT(E) has passed the Order cancelling the registration u/s 80G of the Act. Accordingly, the Appellant submits that the action of the learned CIT(E) passing the Order cancelling the registration u/s 12AB of the Act without providing the Assessee any opportunity of hearing is bad in law and the matter should be remanded back to the learned CIT(E) for fresh disposal.

**GROUND 3 ORDER PASSED U/S 12(1)(AC)(VI)**

- A. Without prejudice to the above ground, the Appellant submits that the learned CIT(E) has passed the order rejecting the recognition granted u/s 12AB u/s 12(1)(ac)(vi) of the Act without appreciating that the rejection order should have been passed u/s 12(1)(ac)(iii). Accordingly, the Appellant submits that the action of the learned CIT(E) passing the Order cancelling the registration u/s 12AB is bad in law and the matter should be remanded back to the learned CIT(E) for fresh disposal.

**3.** Brief facts of the case are that on receipt of application in Form 10AB dated 06.08.2024 for final registration u/s 12AB of the Act, the Id. CIT(E) granted opportunity of being heard to the assessee trust to appear along with documents/details.

**3.1** Further, the Id. CIT(E) observed that the assessee is required to submit necessary documents to prove the genuineness of the activity of the trust or institution and also the compliance of such

requirements of any other law as are material for the purpose of achieving its objects.

**3.2** Since in the present case, the assessee had not responded to the notices issued & failed to appear and submit all the necessary documents/details as required for registration u/s 12AB of the Act and hence the ld. CIT(E) rejected the application filed in form 10AB dated 06/08/2024 and cancelled the registration.

**4.** Aggrieved by the order of ld. CIT(E), the assessee has filed the present appeal before this Tribunal.

**5.** Before us, ld. A.R. of the assessee vehemently submitted that the ld. CIT(E) erred in not providing the opportunity of being heard which is a gross violation of principles of natural justice. Further, ld. CIT(E) without issuing final show cause notice rejected the application which is illegal and bad in law.

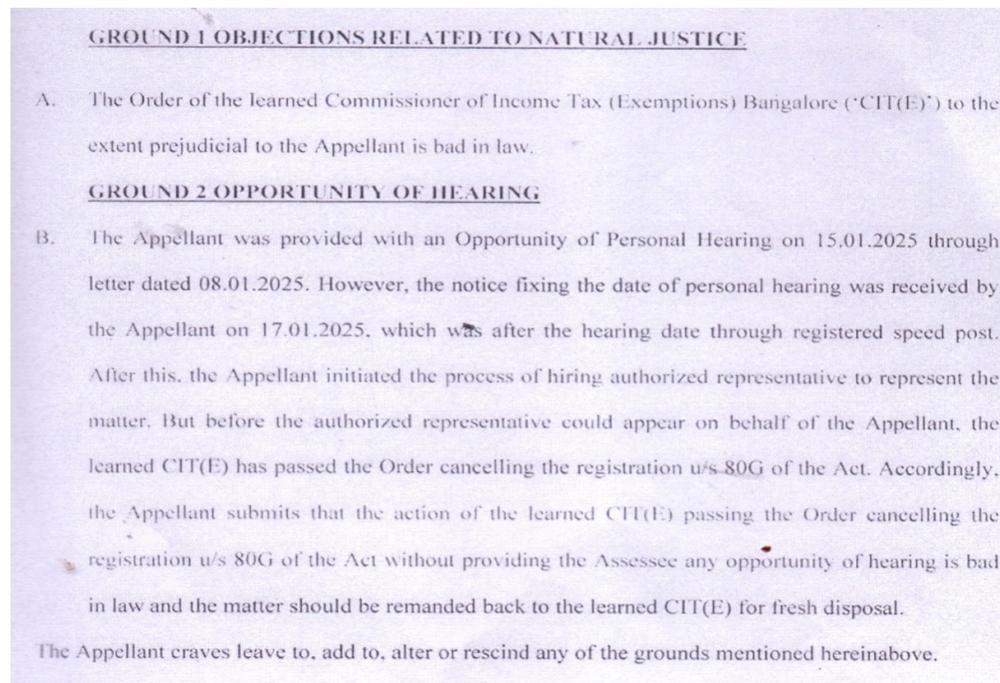
**6.** Ld. D.R. on the other hand relied on the order of ld. CIT(E).

**7.** We have heard the rival submissions and perused the materials available on record. On going through the order of ld. CIT(E), we find that as the assessee could neither appear nor responded to any of the notices issued for the purposes of granting registration u/s 12AB of the Act, and accordingly, the ld. CIT(E) rejected the application filed in form 10AB dated 6.8.2024. Further before us, the ld. A.R. of the assessee vehemently submitted that the ld. CIT(E), without issuing show cause notice proposing to reject the application made and without granting opportunity of being heard rejected the application of the assessee and accordingly prayed that one more opportunity may be granted before the ld. CIT(E) to represent its case. This being so, in the interest of justice

and fair play and as requested by the Id. A.R. of the assessee, we deem it fit to remit the entire issue in dispute to the file of Id. CIT(E) to decide afresh in accordance with law after giving reasonable opportunity of being heard to the assessee. The assessee is also directed to produce all the documents/records/information/financials/reports in support of its claim or as required by Id. CIT(E) for granting the final registration. It is ordered accordingly.

**8.** In the result, appeal filed by the assessee in ITA No.598/Bang/2025 is partly allowed for statistical purposes.

**9.** Now we take up ITA No.599/Bang/2025, wherein the assessee has raised following grounds of appeal:



**10.** Since we have remitted the entire issue of registration u/s 12AB of the Act to the file of Id. CIT(E), we also deem it fit & proper to remit this issue of approval u/s 80G of the Act to the file of Id. CIT(E) to decide afresh in accordance with law as in the present case also the assessee had not submitted any documents/record to

prove the genuineness of the activities of the trust and fulfillment of all the conditions laid down in clause (i) to (v) of Section 80G of the Act.

**11.** In the result, appeal filed by the assessee in ITA No.599/Bang/2025 is partly allowed for statistical purposes.

**12. In the combined result, both the appeals filed by the assessee are partly allowed for statistical purposes.**

Order pronounced in the open court on 9<sup>th</sup> June, 2025

**Sd/-**  
**(Prashant Maharishi)**  
**Vice President**

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

Bangalore,  
Dated 9<sup>th</sup> June, 2025.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**