

आयकर अपीलीय अधिकरण
कटक पीठ, कोलकाता में
IN THE INCOME TAX APPELLATE TRIBUNAL
CUTTACK BENCH AT KOLKATA

[वर्चुअल कोर्ट]
[Virtual Court]

श्री दुव्वुरु आरएल रेड्डी, उपाध्यक्ष (कोलकाता क्षेत्र)
एवं

श्री राकेश मिश्रा, लेखा सदस्य
के समक्ष

Before

SHRI DUVVURU RL REDDY, VICE PRESIDENT (KZ)
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

I.T.A. No.: 102/CTK/2025
Assessment Year: 2024-25

Bandhu N G O	Vs.	Commissioner-of-Income Tax (Exemption), Hyderabad
<i>(Appellant)</i>		<i>(Respondent)</i>
PAN: AAAAB8475B		

Appearances:

Assessee represented by : Ananta Narayan Singhababu
& Dr. Sanjay Behura, ARs.

Department represented by : Ashim Kumar Chakraborty, CIT DR.

Date of concluding the hearing : 22-May-2025

Date of pronouncing the order : 12-June-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Exemption), Hyderabad [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of the



registration u/s 80G of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2014-15 dated 11.12.2024.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"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 on 9th December 2024 but failed to appreciate the genuineness of the activities on 11th December 2024 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."

3. Brief facts of the case are that the assessee had filed an e-application in Form No.10AB seeking registration u/s 80G of the Act. Notices were issued in respect of proceedings u/s 80G(5)(iii) of the Act to the assessee to produce the copy of Memorandum of



Association/Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice. In response, the assessee submitted only partial information. Another notice dated 25.11.2024 was issued as a final opportunity to the assessee to furnish the details. The Ld. CIT (Exemption) perused the submissions made by the assessee and rejected the registration of the assessee after observing as under:

“3. On perusal of the submissions made by the assessee, it is observed that no substantial activities which are charitable in nature are being carried out by the assessee, which is in violation of the provisions of the section 80G of the IT Act, 1961. In view of the above, the present application in form 10AB for registration u/s 80G is herewith rejected.”

4. Aggrieved with the order of the Ld. CIT(E), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. It was submitted by the Ld. AR that the assessee is registered under section 12A of the Act and the provisional certificate was also granted under section 80G of the Act. The assessee had filed the required documents including the activity report; however the registration was not allowed. The Bench was of the view after hearing the Ld. AR that the Ld. CIT(Exemption) had rejected the application for registration u/s 80G of the Act on account of furnishing incomplete information in response to the notice issued to the assessee as the genuineness of the activities of the Trust could not be verified while the assessee claims that the required documents were filed. Therefore, in the interest of justice, it was considered imperative that the assessee may be granted another opportunity to file the remaining information in response to the notice issued by the Ld. CIT (Exemption) for justifying



the genuineness of the activities of the trust for the claim of exemption. Hence, the order of the Ld. CIT (Exemption) is hereby set aside and the matter is remanded to him for deciding the application afresh after granting an opportunity of being heard to the assessee and considering the reply which may be filed and thereafter pass a speaking order in accordance with law.

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

Order pronounced in the open Court on 12th June, 2025.

Sd/-

[Duvvuru RL Reddy]
Vice President (KZ)

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 12.06.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Bandhu N G O, AT/PO-Raisuan, Keonjhar, Kendujhar, Odisha, 758001.**
2. **Commissioner-of-Income Tax (Exemption), Hyderabad.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Cuttack Bench, Cuttack.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata