

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM**

**श्री वीरवल्ली दुर्गा राव, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI VEERAVALLI DURGA RAO, HON'BLE JUDICIAL MEMBER**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपीलसं./I.T.A.Nos. 276 & 277/VIZ/2025

Adi Shankaracharya Veda Pathashala MIG – 1-75, Simhachalam, Vepagunta Visakhapatnam – 530047 Andhra Pradesh [PAN: AAKTA6677R]	v.	Income Tax Officer(Exemption Ward) Income Tax Office Rajkamal Complex, Main Road Lakshmpuram, Guntur -522002 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Smt A. Aruna, Advocate
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr.Satyasai Rath, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	17.06.2025
घोषणा की तारीख/Date of Pronouncement	:	18.06.2025

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. These appeals are filed by the assessee against the rejection order of Learned Commissioner of Income Tax (Exemption), Hyderabad [hereinafter in short "Ld.CIT(E)"] vide respective DIN & Notice No. as stated below: -

ITA No.	DIN & Notice No.	Dated
ITA No. 276/VIZ/2025	ITBA/EXM/F/EXM45/2024-25/1072982517(1)	06.02.2025
ITA No. 277/VIZ/2025	ITBA/EXM/F/EXM45/2024-25/1072970126(1)	06.02.2025

2. Since assessee is same and issues are common, both these appeals are clubbed and heard together and a consolidated order being passed.

3. Briefly stated facts of the case are, assessee has applied for Registration under section 12AB of Income Tax Act, 1961 (in short 'Act') and Registration under section 80G of the Act for the A.Y. 2025-2026. Assessee has been granted Provisional Registration on 02.07.2024 for the purpose of Registration under section 12A and on 16.07.2024 for the purpose of Registration under section 80G of the Act. Ld.CIT(E) rejected the application for permanent Registration under section 12A and 80G of the Act stating that the assessee has not complied with the notices issued calling for details.

4. On being aggrieved by the order of the Ld.CIT(E), assessee filed appeal before us by raising following grounds of appeal: -

ITA No. 276/VIZ/2025

1. *The order of the learned Commissioner of Income Tax (Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.*

2. *The learned Commissioner of Income Tax (Exemption) is not justified in rejecting the application filed by appellant in Form no.10AB for Registration u/s 80G of the Act.*

3. *Any other ground that may be urged at the time of appeal hearing”*

ITA No. 277/VIZ/2025

1. *The order of the learned Commissioner of Income Tax (Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.*

2. *The learned Commissioner of Income Tax (Exemption) is not justified in rejecting the application filed by appellant in Form no.10AB for Registration u/s 12A of the Act.*

3. *Any other ground that may be urged at the time of appeal hearing.”*

5. The only issue raised by the assessee is with respect to rejection of Registration under section 12A and 80G of the Act by the Ld.CIT(E). Ld.CIT(E) vide its order in Form 10AD dated 06.02.2025 has stated that the assessee has not submitted any details for verification.

6. On this issue, Ld. Authorised Representative [hereinafter “Ld.AR”] submitted that the Trust came into existence on 21.02.2024 and hence details called for by the Ld.CIT(E) are mostly irrelevant. She also submitted that while applying for the permanent registration these facts have been mentioned in the application in Form 10AB. She also submitted that the self-certified copy of the Trust Deed was also enclosed along with the application for the perusal of the Ld.CIT(E). She therefore pleaded that the Registration under section 12A and 80G of the Act be granted to the Trust.

7. Per contra, Ld. Departmental Representative [hereinafter in short “Ld.DR”] relied on the orders of the Ld.CIT(E) and vehemently argued that

assessee has not complied with the notices and hence Ld.CIT(E) is right in rejecting the application for registration.

8. We have heard both the sides and perused the material available on record including the paper book submitted by the assessee. It is an undisputed fact that the Trust came into existence on 21.02.2024 by way of Registered Trust Deed. We find force in the argument of the Ld.AR that the Trust has not commenced any activity as on the date of the application for Permanent Registration. These facts have already been mentioned in the application which is available in the paper book submitted by the Ld.AR. Further, on perusal of the Trust Deed, we find that the trust is engaged in various charitable activities as listed in the objectives clause of the Trust. The notice issued by the Ld.CIT(E) calling for financial details from the assessee which are extracted here for reference: -

- *ITR copies, financials/bank statements/audit report, copies of previous registrations granted/rejected u/s 12A/80G/10(23C), declarations/affidavits if any etc.*
- *The cash flow statement/financial statement indicated in the objectives of clause.*
- *Copy of latest 3 months GST returns.*
- *List of donors in respect to 80G claim.*
- *Furnish the documentary evidences with regard to expenditure incurred for the objectives as per trust deed/MOA."*

9. There is merit in the argument of the Ld.AR that since the Trust has not commenced any activities these details could not be furnished before Ld.CIT(E). In the light of the facts and circumstances, we are of the considered opinion that the Trust is entitled for Registration under section 12A as well as 80G of the Act and therefore we direct the Ld.CIT(E) to grant the Registration under section 12A and 80G of the Act respectively. Accordingly, grounds raised by the assessee in both the appeals are allowed.

10. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open court on 18th June,2025.

Sd/-
(वीरवल्ली दुर्गा राव)
(VEERAVALLI DURGA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(एस बालाकृष्णन)
(S. BALAKRISHNAN)
लेखा सदस्य/ACCOUNTANT MEMBER

Dated: 18.06.2025

Giridhar, Sr.PS

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : **Adi Shankaracharya Veda Pathashala**
MIG – 1- 75
Simhachalam, Vepagunta
Visakhapatnam – 530047
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax Officer (Exemption Ward)**
Income Tax Office
Rajkamal Complex, Main Road
Lakshmipuram, Guntur -522002
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam