

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M JOSHI, JUDICIAL MEMBER**

**ITA No.35/Ind/2025**

Shri Digamber Jain Jangda Porwad, Digamber Jain Dharamashala, Sarafa Bazar, Khandwa  <b>(PAN: AAYTS8838C)</b>	<b>बनाम/ Vs.</b>	CIT- Exemption, Bhopal
(Appellant)		(Respondent)
Assessee by	Shri Venus Rawka & Ms. Era Rawka, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	26.06.2025	
Date of Pronouncement	30.06.2025	

**आदेश / O R D E R**

**Per Paresh M Joshi, J.M.:**

This is an appeal filed by the assessee Under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the “**Act**” for sake of **breivty**) before this Tribunal. The assessee is aggrieved by the order bearing Number ITBA/EXM/F/EXM45/2024-25/1070712579(1) dated 28.11.2024 passed by the Ld. CIT(E) which is hereinafter referred to as the “**Impugned order**”.

2.

**FACTUAL MATRIX**

2.1 That the assessee had applied in Form 10AB for the registration u/s 80G(5)(iii) under the Act.

2.2 That consequently, opportunity letter was issued on 29.08.2024 to the assessee and various documents/details were called for to process the said application and so also to verify the objects and activities of the assessee.

2.3 In response to the notice, the assessee had submitted its reply along with various documents through e-filing portal which were examined, considered and placed on record.

2.4 That after the examination of submitted reply/documents, a notice was issued to the assessee on 21.11.2024 to furnish the following documents/information/clarification.

***1. As per audited Income & Expenditure Account for the financial years 2020-21, 2021-22 & 2022-23; expenses under the head "Grant for the Purpose of Trust" of Rs.2,83,500/, Rs.3,30,500/- & Rs. 3,25,500/- respectively, have been claimed. Please submit the complete details such as name of beneficiaries, address, mobile no., PAN/Aadhar, date, amount, purpose of grant & other relevant details.***

**2. Please furnish a note on charitable/religious activities carried out by the society during last three years/since inception along with documentary proof, photos, location etc.**

**3. Please submit a self-certified copy of the title deed/rent agreement/ No-objection N Certificate of the owner of the premises where activities of the society are being carried out.**

**4. Please furnish the details of income/donation/ membership fees received by the society during the financial years 2020-21, 2021-22 & 2022-23 having name of donor/member, address, mobile no., PAN/Aadhar, date of donation, amount, nature/purpose of donation corpus/non-corpus, whether CSR donation or not and any other relevant details. Please also furnish Form 10BD Statement along with Form 10BE certificates issued to Donors.**

**5. In response to query letter dated 01.08.2024 issued by this office, you have submitted some copies of "Pratigya Patra" singed by the persons in token of grant received for the purpose to avail Education. Please furnish a complete utilization details of such grants having students name, course details, duration of course, educational institute fees receipts and any other relevant details.**

**6. Please explain the debit (Cash withdrawal) entries / transactions (more than Rs. 10,000/-) reflected in PNB Account No. 0264000105069270 during the financial years 2021-22, 2022-23 & 2023-24 with complete narration".**

2.5 That in response to above notice dated 21.11.2024 the assessee submitted reply and filed some documents. The

assessee society has not submitted detailed documents, educational receipts or vouchers in support of his claim.

**2.6** That during the examination of the submitted documents/information, it is found that the assessee society has failed to substantiate its claim with sufficient documentary evidences regarding charitable activities done by the assessee society.

**2.7** In the **“impugned order”** the Ld. CIT(E) has observed and held as under:-

*“3. Despite affording reasonable opportunities of being heard and adequate time, the assessee has not submitted complete information/documents/clarification as called by this office notices, which are necessary to verify the objects & activities and eligibility of the assessee for the registration / approval u/s 80G(5). Therefore, the application of the assessee cannot be processed due to non-submission of documents/clarification sought through opportunity notices.*

*Considering the facts of the case and reason(s) mentioned above and compulsory provisions of the Act, the application of the assessee filed in Form 10AB for grant of registration u/s 80G(5) of the Act is hereby rejected. The provisional registration certificate u/s 80G(5) granted by the CPC on in Form 10AC vide URN No. AAYTS8838CF20241 is also hereby cancelled as per provisions of the section 12AB(1)(B)(ii)(B) of the Income Tax Act.”*

**2.8** That the assessee being aggrieved by the **“impugned order”** has preferred the instant appeal before this Tribunal and has

raised following grounds of appeal in Form No.36 **against** the **"impugned order"** which are as under:-

*"1. That the Ld. Assessing Officer erred in facts of the case and passed an ex-parte order without considering the facts of the case.*

*2. The Ld. Commissioner of Income-tax (Exemption) erred in denying the approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, 1961 as applied in Form 10AB without considering the merits of the case. The rejection therefore made by Commissioner of Income Tax (Exemption) is totally wrong.*

*3. That the appellant craves to leave, add, alter or amend any of the ground at or before hearing".*

3.

### Record of Hearing

**3.1** The hearing in the matter took place before this Tribunal on 26.06.2025 when the Ld. AR for and on behalf of the assessee appeared before us and interalia brought to our notice that the **"impugned order"** besides being illegal and bad in law is violative of the principles of the natural justice. The Ld. AR has placed on the record of this Tribunal a paper book containing pages 1 to 88. It was contended basis pages 86 to 88 that the registration u/s 12AB(1)(6) was granted to the assessee on 12.09.2024. It was submitted that with regard to Section 80G

the Ld. CIT(E) by a query letter dated 21.11.2024 had sought a detailed explanation along with the documents and as and by way submissions dated 26.11.2024 all relevant data and information was provided to the Ld. CIT(E) and reliance was placed on page 64 of the paper book to substantiate the said submissions. The Ld. AR however agreed that further information and documents like educational receipts, vouchers in support of claim for 80G and other documents and papers related to charitable activities for the purpose of 80G could not be filed. The Ld. AR however contended that while new quarries were made and sought and that the same falls within the domain of CIT(E) to seek for purposes of 80G it was submitted that last opportunity be afforded to them so that they would file all relevant information and documents in order to substantiate their claim of registration u/s 80G. Per contra Ld. DR contended that full and complete reply was not filed by the assessee in response to query letter of CIT(E) dated 21.11.2024 hence the registration was rejected for want of requisite documents and papers however he stated that it is up to the bench to take

suitable call according to law whether issue is to be remanded back to the file of CIT (E) or not.

**4. Observations, findings & conclusions.**

**4.1** We now have to decide the legality, validity and the propriety of the "**impugned order**" basis records of the case and rival contentions canvassed before us.

**4.2** We have carefully perused the records of the case as presented to this Tribunal by both Ld. AR & Ld. DR to determine the legality, validity of the "**impugned order**" basis law and by following due process .

**4.3** We are of the considered opinion that assessee has already secured registration u/s 12AB and that 80G application is rejected for want of few material documents and information which Ld. CIT (E) had desired and on which Ld. CIT(E) has commented in his "**impugned order**". Under the circumstances we are of the considered view that full and material particulars along with documents data should be furnished by the assessee to claim the benefit of 80G. The CIT (E) is seeking relevant papers in order to satisfy claim u/s 80G. Hence we set aside the

“**impugned order**” and direct the CIT (E) to pass a fresh order on *denovo basis* after the assessee has furnished all the documents and papers to his full and complete satisfaction. Assessee to act accordingly.

5.

**Order**

5.1 In the premises drawn up by us, we set aside the “**impugned order**” as and by way of remand on *denovo basis*.

5.2 In the result appeal of the assessee is allowed for statistical purpose.

Order pronounced in open court on 30.06.2025.

Sd/-

Sd/-

**(B.M. BIYANI)**  
**ACCOUNTANT MEMBER**

**(PARESH M JOSHI)**  
**JUDICIAL MEMBER**

Indore

दिनांक/ Dated : 30/06/2025

Dev/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Senior Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore