

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH****BEFORE SHRI INTURI RAMA RAO, AM
AND SONJOY SARMA, JM****ITA No.71/Coch/2025
Assessment Year:2024-25**

Hind Navotthana Pratishtan Appellant
Vysagiri Tapovanam,
Vysagiri P.O, Wadakanchery,
Thrissur-680623,
Kerala.
PAN: AABTM1188N

vs.

Commissioner of Income Tax (Exemption) Respondent
Aayakar Bhavan, Old Railway Station Road,
Ernakulam, Kochi, Kerala-682018.

Appellant by: Shri Binisha Baby, Advocate
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 03.06.2025
Date of Pronouncement: 30.06.2025

ORDER**Per: Inturi Rama Rao, AM**

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Exemption), Kochi (in short "CIT(E)"), dated 27/11/2024.

2. Briefly the facts of the case are that the appellant is a Charitable Trust was duly registered U/s.12A of the Income Tax Act, 1961 (in short “the Act”) on 31/03/1986. The appellant Trust was also granted approval U/s. 80G of the Act. Under the new regime, the appellant applied for renewal of 80G and got provisional registration. The appellant filed an application for regular approval of 80G on 28/09/2023.

3. The CIT(E), vide order dated 27/11/22024, rejected the appellant’s application for approval of 80G by holding that the appellant had spent money for religious purposes.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. It is contended that the appellant only undertaken the activities which are education in nature. People of all walks of life and community at large may freely attend the lecturers and allied programmes for becoming more knowledgeable and benefitting therefrom in their mental and intellectual development in order to be better members of the society, responsible and awakened citizens of the country.

6. On the other hand, the Ld. Sr. DR submits that no interference is called for by Tribunal.

7. We have heard the rival submissions and perused the material available on record. The CIT(E) has rejected the approval U/s. 80G of the Act on the

ground that the appellant has spent money in spreading of Bhagavat Gita which amounts to religious activity. In our considered opinion, what amounts to a religious activity is a highly debatable issue. Merely because money spent towards spreading Bhagavata Tattva Sameeksha Satram, it does not become a religious activity. Therefore, we direct the CIT(E) to grant renewal of approval of 80G to the appellant as the reasoning given the CIT(E) cannot be sustained in the eyes of law and set aside the impugned order.

8. In the result, appeal filed by the assessee is allowed.

Order pronounced in the open court on 30th June, 2025.

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 30th June, 2025

okk sps

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin