



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No.142/CTK/2025

Assessment Year : 2025-26

| | | |
|---|-----|----------------------------|
| <i>Darul Uloom Mujahid E Millat Educational and Welfare Trust, At/PO/PS- Dhamnagar, Dist: Bhadrak</i> | Vs. | CIT (Exemption), Hyderabad |
| PAN/GIR No. AADTD 1777 G | | |
| (Appellant) | .. | (Respondent) |

Assessee by : Shri P.K.Mishra,, AR

Revenue by : Shri Ashim Kr Chakraborty, CIT. DR

Date of Hearing : 02/07/2025

Date of Pronouncement : 02/07/2025

ORDER

Per Bench

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Exemptions), Hyderabad dated 16.12.2024 rejecting the application in Form No.10AB for grant of registration u/s.80G of the Act for the assessment year 2025-16.

2. Facts in brief of the case are that the assessee has filed an e-application in Form No.10AB seeking registration u/s.80G of the Act. The Id CIT(E) issued notice u/s. 80G(5)(iii) to the assessee to produce

memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information. Considering the submission of the assessee trust, the Id CIT(E) observed that no substantial activities which are charitable in nature are being carried out by the assessee trust, which is in violation of the provisions of section 80G of the Act. Accordingly, he rejected the application for grant of registration u/s 80G of the Act.

3. At the time of hearing, Id AR of the assessee submitted that before the Id CIT(E), the assessee had furnished all the documents for grant of approval for registration u/s. 80G of the Act. It is prayed that one more opportunity be given so that the assessee trust will furnish the required documents before the Id CIT(E) for grant of registration u/s. 80G.

4. On the other hand, Id CIT DR supported the orders of the lower authorities.

5. We have carefully considered the rival submissions and also perused the orders of Id CIT(E). It is seen that the appellant trust could not place relevant documents before the Ld. CIT(E) to prove the bonafides of its charitable activities. Accordingly, we set aside the impugned order and remand the matter to the file of Ld. CIT(E) for considering the merit in appellant's claim about charitable activities undertaken for grant of provisional registration u/s. 80 G.

6. In the result, appeals of the assessee stand allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/07/2025.

Sd/-
(RAJESH KUMAR)
Accountant Member

Sd/-
(DUVVURU RL REDDY)
VICE PRESIDENT

Cuttack: Dated 02/07/2025
B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : *Darul Uloom Mujahid E Millat Educational and Welfare Trust, At/PO/PS-Dhamnagar, Dist: Bhadrak*
2. The Respondent : CIT(Exemption), Hyderabad
3. The CIT(A)-,
4. Pr.CIT-
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Asst.Registrar,
Itat, cuttack