

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT  
AND  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**(TH.ROUGH VIRTUAL HEARING AT KOLKATA )**

**आयकर अपील सं/ITA No.91 & 100/CTK/2025**

**(निर्धारण वर्ष / Assessment Year : 2025-2026)**

<b>Sri Guru Trust Industrial Estate, Jagatpur Cuttack</b>	Vs	<b>ITO, Exemption, Cuttack</b>
<b>PAN No. :AAHTS 8645 N</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	<b>Shri Nanak Fogla, CA</b>
<b>राजस्व की ओर से /Revenue by</b>	:	<b>Shri Ashim Kumar Chakraborty, CIT-DR</b>
<b>सुनवाई की तारीख / Date of Hearing</b>	:	<b>20/05/2025</b>
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	<b>24/06/2025</b>

**आदेश / O R D E R**

**Per Duvvuru RL Reddy, Vice President:**

ITA No.91/CTK/2025 is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Exemption), Hyderabad dated 11.12.2024 passed for Assessment Year 2025-2026. ITA No.100/CTK/2025 is a duplication of ITA No.91/CTK/2025.

2. First we shall take into consideration the appeal of the assessee in ITA No.91/CTK/2025. The sole ground involved in the present appeal of the assessee is with regard to denial of approval/registration sought by the assessee trust u/s.80G(5B) of the Act.

3. The assessee trust has filed an application in Form 10B seeking registration u/s.80G of the Act. The Id. CIT(E) rejected the application filed by the assessee u/s.80G of the holding that the assessee is not carrying

out any activities which are charitable in nature violating the provisions of Section 80G of the Act.

4. Ld. Counsel for the assessee submitted that the assessee is a charitable trust registered u/s.12A of the Act since 22.06.2022 and is engaged in providing educational services u/s.2(15) of the Act. The said registration was further renewed for five years under section 12(ac)(i) of the Act on 21.06.2023. Further, the assessee on 11.06.2024 applied for registration under section 80G(5)(iii) before the Commissioner of Income Tax (Exemption), Hyderabad vide Form 10AB vide acknowledgement number 419790920110624 dated 11.06.2024 submitting other documents such as (1) Darpan details (ii) 80G provisional registration certificate (iii) Trust Deed (iv) 12A Certificate (v) Financial Statements for FY 19-20, 20-21 and 21-22 and activity report. The Ld. CIT(E) rejected the 80G application made by the assessee providing a bald statement bereft of any specific findings 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'. It was submitted by the Ld. Counsel for the assessee that once the assessee is registered under section 12A of the Act, the application filed by the assessee vide Form 10AB for approval u/s.80G of the Act deserves to be allowed.

5. On the other hand, Ld. CIT-DR supported the order of the Ld.CIT(E) and submitted that the assessee trust was unable to substantiate before the Ld. CIT(E) that its activities are charitable in nature. Thus, the Ld.CIT-DR prayed that the order passed by the Ld. CIT(E) should be upheld.

6. After hearing the submissions of the parties and perusing the material available on record, we find that the assessee has sought registration u/s.80G of the Act, which has been rejected by the Id.CIT(E) on the ground that the assessee trust is not carrying any charitable activities. The assessee has filed voluminous paper book before us in supporting of his submission that the activities of the assessee trust is charitable in nature. It is not in dispute that assessee has been granted registration under [section 12A](#) of the I.T. Act, 1961 by the CIT(E), Hyderabad vide Order Dated 11.06.2024 having been satisfied with the objects and activities of the assessee that it is meant for charitable purposes, therefore, different view cannot be taken while refusing the grant of approval under [section 80G](#) of the I.T. Act. Considering the totality of the facts and circumstances of the case, we find it fit and proper to remit the issue to the file of the CIT(Exemptions) to consider the application preferred by the assessee seeking approval under Clause(iii) to sub-section (5) of [Section 80G](#) afresh upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(E), failing which the Id. CIT(E) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

7. With regard to ITA No.100/CTK/2025, at the outset, it was brought to our notice that this appeal is a duplication of the appeal of ITA No.91/CTK/2025 and does not require any separate adjudication and the same may be treated as infructuous. Ld. Sr. DR also did not raise any objection in this regard. Thus, considering the facts and circumstances of the case and the fact that the present appeal filed by the assessee is a duplication of ITA No.91/CTK/2025, therefore, the same is not required any separate adjudication and accordingly we dismiss the same as has become infructuous.

8. In the result, appeal of the assessee in ITA No.91/CTK/2025 is allowed for statistical purposes and ITA No.100/CTK/2025 is dismissed.

Order pronounced in the open court on 24/06/2025.

**Sd/-  
(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-  
(DUVVURU RL REDDY)**

उपाध्यक्ष / VICE PRESIDENT

दिनांक Dated 24/06/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack