

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 295 & 296/Bang/2025
Assessment Years : 2025-26

M/s. Southern Alpha Sports Academy, I-1401, Godrej Aqua, Hunasamaranahalli, Huttanahalli, Bangalore – 562 157. PAN: ABHTS1622A	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri Muthu Shankar, CIT-DR

Date of Hearing	:	05-06-2025
Date of Pronouncement	:	28-08-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

These are the appeals filed by the assessee challenging the orders of the Ld.CIT(E), Bengaluru in which the application for registration as well as the application for the approval were rejected and raised the following grounds:

ITA No. 295/Bang/2025:

10	Grounds of Appeal	Tax effect relating to each ground of appeal (see note below)
1	On the facts and circumstances of the case and in law, the Ld. CIT (Exemptions) has erred in rejecting the application for registration under section 12AB of the Income Tax Act 1961 without considering the submission of the Assessee.	Rs. 0
2	That the appellant craves to reserves the right to alter, amend or add any of the grounds of appeal before the appeal is heard and disposed off.	Rs. 0
3	On the facts and circumstances of the case and in law, the Ld. CIT (Exemptions) has erred in rejecting the application for registration under section 12AB of the Income Tax Act 1961.	Rs. 0
4	The Ld. CIT (E) has passed the Order of rejection on 23/12/24 stating that the assessee failed to respond to notice dt. 08/10/24 & 05/11/2024. However, the assessee filed reply to the said notices on 13/12/2024 vide acknowledgement no. 751607741131224 and 751493981131224. The Ld. CIT(E) has failed to take into account the said reply and passed Order on 23/12/2024.	Rs. 0
Total Tax Effect		Rs. 0

ITA No. 295/Bang/2025:

10	Grounds of Appeal	Tax effect relating to each ground of appeal (see note below)
1	On the facts and circumstances of the case and in law, the Ld. CIT (Exemptions) has erred in rejecting the application for registration under section 80G of the Income Tax Act 1961.	Rs. 0
2	The Ld. CIT (E) has passed the Order of rejection on 23/12/24 stating that the assessee failed to respond to notice dt. 03/12/24. However, the assessee filed reply to the said notices on 13/12/2024 vide acknowledgement no. 751643091131224 and 751553701131224. The Ld. CIT(E) has failed to take into account the said reply and passed Order on 23/12/2024.	Rs. 0
3	On the facts and circumstances of the case and in law, the Ld. CIT (Exemptions) has erred in rejecting the application for registration under section 80G of the Income Tax Act 1961 without considering the submission of the Assessee.	Rs. 0
4	That the appellant craves to reserves the right to alter, amend or add any of the grounds of appeal before the appeal is heard and disposed off.	Rs. 0
Total Tax Effect		Rs. 0

2. Both these appeals are related to the same assessee and the issue involved in both the appeals are similar and therefore we decided to take up both the appeals together and pass a common order for the sake of convenience.

3. The brief facts of the case are that the assessee is a charitable trust and got their provisional registration and also the approval u/s. 80G of the Act. Thereafter, the assessee filed applications for permanent registration as well as for the approval on 29/06/2024. The Ld.CIT(E) had rejected both the applications for the reason that the assessee had not responded to the notices and also not submitted the necessary documents. As against the said orders, the assessee is in appeal before this Tribunal.

4. At the time of hearing, the Ld.AR submitted that the assessee had filed their reply on 13/12/2024 vide acknowledgement nos. 751643091131224 and 751553701131224 and therefore submitted that the order of the Ld.CIT(E) is not a well considered order and liable to be set aside.

5. The Ld.DR relied on the orders of the lower authorities.

6. We have heard the arguments of both sides and perused the materials available on record.

7. The Ld.CIT(E) had rejected both the applications because the assessee had not responded to the notices issued by the jurisdictional AO and also not produced the necessary documents in support of their applications. This fact was disputed by the assessee by saying that suitable replies were filed through online and also furnished the acknowledgment number for filing the said replies.

8. Considering the said fact that the assessee had already filed their objections on 13/12/2024, we are of the view that the order of the Ld.CIT(E) rejecting the application for registration as well as the approval u/s. 80G requires reconsideration. We, therefore set aside the orders of the Ld.CIT(E) and direct him to consider the applications afresh and also the objections filed by the assessee on 13/12/2024 and thereafter decide the applications

after hearing the assessee in person. In the course of such proceedings, we also permit the assessee to file further documents if any required.

9. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28th August, 2025.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 28th August, 2025.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore