

**IN INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER AND  
SHRI. SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.899/Bang/2025
Assessment Year : 2025-26

Sri Mookambika Temple, Kollur, Kollur, Udupi – 576 320, Karnataka. <b>PAN : AABAS4235R</b>	Vs.	CIT (Exemptions), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Dr. Sheetal Borker, Advocate
Revenue by	:	Shri. Muthu Shankar, CIT(DR)(ITAT), Bangalore.

Date of hearing	:	08.09.2025
Date of Pronouncement	:	08.09.2025

**ORDER**

***Per Laxmi Prasad Sahu, Accountant Member :***

This appeal is filed by the assessee against rejection of approval Order passed by the CIT(E) vide DIN and Notice No.ITBA/EXM/F/EXM45/2024-25/1073854589(1) dated 28.02.2025.

2. Assessee is registered under section 12AB of the Act vide Uniq registration No. AABAS4235RE20211 dated 05.04.2022. It filed application for approval under section 80G of the Act in Form 10AB dated 09.08.2024. Assessee is registered on 15.02.1943 under the Madras Hindu Religious Endowments Act, 1926. A notice was issued to the assessee on 30.12.2024 and CA Shri. Ajay Naidu appeared on 07.01.2025 and submitted details as called for. Assessee had

obtained provisional approval in Form 12AB dated 05.04.2022 for the period from 05.04.2022 to Assessment Year 2024-25 bearing Unique Registration No.AABAS4235RRF20221. From the financial statement for the period 31.03.2022, 31.03.2023 and 31.03.2024 it was observed that the assessee temple received seva receipts, rent, interest from FD, hundi collections, donations for Annasantharpane, etc. The major expenses of the assessee temple were staff salary, office expenses, seva, academic expenses and expenses towards annasantharpane, etc. The details of the Income and Expenditure were noted. Assessee's income is mainly comprising of grant of donation and seva receipts and all these are towards temple and its activities. The details of seva and grants receipts were also quantified and the learned CIT(E) observed that the activities of the temple are religious in nature and activities are not in the nature of charity towards general public and he dismissed Form 10AB dated 09.08.2024.

3. Aggrieved from the above, assessee filed appeal. Learned Counsel reiterated the submissions made before the learned CIT(E) and she submitted that the learned CIT(E) has wrongly observed that the activities of the temple are not in the nature of general public utility and he has also wrongly noted that the activities are not in line with the provisions of clause (i) to (v) of section 80G of the Act and submitted that the entire documents were filed which is placed at Paper Book Page Nos.1 to 140 and she also submitted that by giving general remark without specifying which activities are not in the nature of charity or general public utility. She also submitted that the assessee is registered under section 12AB of the Act which has not been cancelled and still active. She also submitted that earlier the assessee was approved under section 80G of the Act by the Office of the CIT, Mangalore dated 06.08.2010 No.M-62/80G®/CIT/MNG/2010.11 and the Trust Deed is also same. There is no change in the Trust Deed since then. She also submitted that temple is providing food on average daily basis to more than 10,000 people and it is also engaged in educational activities and development for local which is clear from schedule 18

of the financial statement and various other developmental activities are also carried out by the temple. It is open for all public without looking into caste and creed of the devotees. There is no restriction on the basis of case and creed. Therefore, the findings recorded by the learned CIT(E) is without any specific reason and therefore assessee is eligible for approval under section 80G of the Act.

4. On the other hand, learned DR relied on the Order of CIT(E).

5. Considering the rival submissions and on perusal of the entire material available on record and Orders of the authorities below, we noted that assessee is registered on 15.02.1943 and earlier it was granted approval under section 80G of the Act by the Office of the CIT(E) on 06.08.2010 vide No.M-62/80G®/CIT/MNG/2010.11 and the certificate was valid from 01.04.2010. The entire documents as sought by the learned CIT(E) was filed during the course of hearing but the learned CIT(E) has without specifying the reason that assessee has not met clauses (i) to (v) of section 80G of the Act and summarily rejected the application.

6. Considering the submissions of the assessee and financial statements, we noted that assessee has incurred expenses towards Annasantharpane amounting to Rs.1,44,79,049/- for the year ending 31.03.2024 and has also incurred expenses towards educational and cultural purposes. As submitted by the assessee, more than 10,000 people are getting food every day on average basis and temple is open for general public without any restriction for having darshan on the basis of cast, creed and religion. Accordingly, we reject the observation of the learned CIT(E) and we hold that assessee is eligible for grant of approval under clause (i) to (v) of section 80G of the Act. Accordingly, appeal of the assessee is allowed and CIT(E) is directed to grant approval under section 80G(5) of the Act.

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

*Pronounced in the court on the date mentioned on the caption page.*

Sd/-

**(SUNDARARAJAN K)**  
**Judicial Member**

Sd/-

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Bangalore,

Dated : 08.09.2025.

/NS/\*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT4.CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.