

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 07 & 08/Asr/2025
Assessment Year: 2025-26**

Lakshmi Charitable Trust, 186 Upper Lakshmi Nagar, Sarwal Rehari Mohalla S.O. Rehari Mohalla Jammu. [PAN:-AACTL1375K] (Appellant)	Vs.	CIT (Exemption), Chandigarh. (Respondent)
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Appellant by	Sh. U. K. Handoo, CA.
Respondent by	Mrs. Roshanta Kumari Meena, CIT. DR

Date of Hearing	22.09.2025
Date of Pronouncement	25.09.2025

ORDER

Per: Bench.:

This appeal is filed by the assessee against the order of ld. CIT (E), rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act 1961, vide order dated 03.12.2024.

I.T.A. No. 07/Asr/2025

2. There are five grounds taken by the assessee and the main objection of the assessee is that the Id. CIT(E) has not allowed proper opportunity of hearing before rejecting the application for registration on the ground that the trust deed does not contain a dissolution clause which makes it difficult to ascertain the distribution of assets if the trust were to be dissolved or ceased to exist.

3. The Id. AR of the assessee in course of hearing submitted that the deed of trust has been amended and the necessary clause regarding the issue raised by the Id. CIT(E) has been cured and the supplementary deed of trust executed on 1st day of June 2025 contained the necessary dissolution clause and he has filed a copy of the amended trust deed before the Tribunal. He prayed for remand of the matter back to the files of the Id. CIT(E) to consider the application afresh in consultation with the amended trust deed which includes the necessary dissolution clause.

4. The Id. DR has no objection if the matter is remanded back to the file of the Id. CIT(E) for proper consideration of the deed of trust.

5. We have heard the rival submissions and considered the materials on record and we remand the issue back to the Id. CIT(E) to consider the application for registration afresh after taking into consideration the amended trust deed which contains the necessary dissolution clause. We also find that the Id. CIT(E) has raised an issue regarding the registration of the trust to which the Id. AR of the assessee submitted that the said trust is also registered under the State Public Trust Act under the laws of the State.

5.1 We also direct the assessee to file all necessary documentary evidences before the Id. CIT(E) for proper disposal of the registration and to fully cooperate in the fresh proceedings.

5.2 As such, the appeal of the assessee is allowed for statistical purposes.

ITA No. 08/Asr/2025

6. This appeal is against the order of the Id. CIT(E), Chandigarh against the rejection of the application for approval u/s 80G(5) of the Act 1961.

7. Since, we have remanded the matter regarding the application for registration u/s 12A(1)(a) back to the file of the Id. CIT(E), we also remanded this matter for approval back to the file of the Id. CIT(E) for disposal of the same in tandem alongwith the registration application.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 25.09.2025 in the open Court.

Sd/-

DR. M. L. MEENA)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order