

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH, JABALPUR  
BEFORE SH. KUL BHARAT, VICE PRESIDENT  
AND  
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 31/JAB/2024

A.Y. N.A.

Achariya Shree Vidhya Sagar Dayoday Pashu Seva Kendra Tendukheda Damoh, Vidhya Nagar Tendukheda, Damoh, M.P.	vs.	Commissioner (Exemptions), Bhopal
<b>PAN:AAFAA0518H</b>		
(Appellant)		(Respondent)

ITA No. 32/JAB/2024

A.Y. N.A.

Achariya Shree Vidhya Sagar Dayoday Pashu Seva Kendra Tendukheda Damoh, Vidhya Nagar Tendukheda, Damoh, M.P.	vs.	Commissioner (Exemptions), Bhopal
<b>PAN:AAFAV9048P</b>		
(Appellant)		(Respondent)

Assessee by:	Sh. Sameer Jain, Sh. Nishant Jain & Dr. H.S. Modh, C.As.
Revenue by:	Sh. Shravan Kumar Meena, CIT DR
Date of hearing:	18.09.2025
Date of pronouncement:	30.09.2025

**ORDER**

**PER NIKHIL CHOUDHARY, A.M.**

These two appeals have been filed against the orders of the Id. CIT (Exemption), Bhopal rejecting the application of the assessee in Form 10AB for grant of registration under section 12AB of the Income Tax Act and the application for registration under section 80G(5). The grounds of appeal are as under:-

**ITA No.31/JAB/2024**

*"1. Considering the fact that the appellant is running a gau shaala(Cow shelter home) for the protection and health of discarded cows for the last many years without any profit motive, learned CIT(Appeal) erred in not granting registration to the said institution u/s 12AB*

*2. Considering the fact that the appellant institution is running for the last many years, learned CIT(Exemption) Erred in Cancelling the Provisional Registration granted u/s 12AB*

*3. Considering the fact that said institution has a big Numbers of Doners and situated in a remote place, learned CIT(Exemption) erred in holding that donations received by the appellant are not from genuine sources*

*4. Order of rejection is bad in law and on facts*

*5. assessee craves leave to modify or add to the grounds of appeal."*

**ITA No.32/JAB/2024**

*"1. Considering the fact that appellant trust is running gau shaala (Cow shelter Home) for the last many years for protection and health of discarded cows, learned CIT(Exemption) grossly erred in rejecting approval u/s 80G 5 on the technical ground that application for permanent registration was filed late.*

*2. Under the facts and in the circumstances of the case learned CIT(Exemption) erred in cancelling provisional registration/ approval dated 31/12/2021 u/s 80G5*

*3. The order of rejection passed by learned CIT(Exemption) is bad in law and on facts*

*4. Appellant Trust craves leave to add to or modify grounds of appeal."*

2. The facts of the case are that the assessee filed an application in Form 10AB for registration under section 12AB. Some information was called for vide notices dated 23.11.2023 and 8.12.2023, in response to which, the Id. CIT (Exemption) records that incomplete details of donations were furnished. Subsequently, another notice was issued on 2.02.2024 to submit the complete details with regard to both corpus and non-corpus donation. In response to this, the assessee filed an adjournment letter. Yet another notice was issued on 14.02.2024 to submit the complete details. In response, the assessee submitted the chart of donations but on perusal of the same, it was seen that the same did not contain the complete address and mobile numbers of the donors. Only the names of the donors and the city were given without any address. Furthermore,

in the case of corpus donations, the assessee had not submitted any specific directions from the donors that the donations would form part of the corpus. In these circumstances, the Id. CIT (Exemption) held that the funds of the assessee could not be regarded as being from genuine sources. He quoted from the judgment of the Hon'ble Supreme Court in the case of M/s New Noble Education Society vs. CCIT-1 in C.A. No.3795 of 2014, to point out that the Commissioner's hands were not tied in any manner in examining the genuineness of the assessee's activities and he was free to call for audited accounts or any other documents, for recording his satisfaction with regard to these activities. Since, the assessee had not submitted the necessary documents and the Id. CIT (Exemption) was not satisfied, the Id. CIT (Exemption) rejected the application of the assessee in Form 10AB.

3. With regard to the application made in Form No. 10AB for registration under section 80G(5), it was observed by the Id. CIT (Exemption), that the provisional registration had been granted to the assessee on 31.12.2021 and the assessee was required to apply under clause (iii) of the first proviso to section 80G(5) of the Act, within six months from the start of activities. However, the assessee had applied in Form 10AB on 29.09.2023 which was beyond the time limit prescribed under the Act. It was noticed by the Id. CIT (Exemption) that vide CBDT Circular No. 06/2023 dated 24.05.2023, the CBDT had given relaxation for the applications filed under section 12A(1)(ac)(iii) and clause (iii) of the first proviso to section 10(23C) of the Act. However, no such relaxation had been granted with respect to applications which had been filed under clause (iii) of the first proviso to section 80G(5) of the Act. Accordingly, the Id. CIT (Exemption), after quoting from various case laws, rejected the application for registration under section 80G(5) and cancelled the provisional registration granted to the assessee earlier.

4. The assessee is aggrieved at these orders passed by the Id. CIT (Exemption) and has accordingly come in appeal before us. Dr. H.S. Modh, Sh. Sameer Jain and Sh. Nishant Jain, C.As. (hereinafter referred to as the Id. ARs) appearing on behalf of the assessee, submitted that the assessee trust was a Gau Shaala (Cow shelter home) where discarded Cows were brought and they were given protection from being slaughtered. They were nourished and their health was regained. Presently, the Gau Shaala (Cow shelter home) has about 3000 Cows and the trust was also running a veterinary hospital. It needed substantial funds to meet its expenditures. People were willing to donate but for want of 80G, the assessee trust was not receiving donations. It was submitted that the activities of the assessee trust had been examined in detail by the Id. AO in its assessment for the assessment year 2023-24. Our attention was invited to page 3 of the assessment order, wherein it was recorded that the assessee had furnished all bills and vouchers and documentary and photography proof of charitable activities undertaken by it during the year. It had also furnished sample letters of donations given by the donors. The Id. AO on page 4 of his assessment order vide para 5.5 had recorded the fact that the replies furnished by the assessee had been perused and it had been observed that the assessee is genuinely carrying out charitable activities. However, since the registration granted to the assessee by the CPC had been cancelled by the Id. CIT (Exemption), the assessee was being assessed as an AOP. Therefore, the surplus which was accumulated under section 11(2) was added back to the income of the assessee because the assessee was not eligible to claim the same in the absence of a valid certificate registration. The Id. ARs also invited our attention to their paper book filed on 27.06.2024 which contained certificates of registration under section 12AB granted to two other Cow shelter homes which were also being run by the assessee as a home for discarded Cows and pointed out that the facts of the assessee's case were identical to those cases. They also invited our attention to the order dated 1.03.2023 by the Hon'ble Amritsar

Bench of the ITAT in the case of Bhag Kaur and Harnam Singh Zoria vs. CIT, where the Hon'ble Bench had directed the authority to grant registration under section 12AA, holding that only two issues should be examined for registration i.e. the genuineness of the trust and the activities related to the objects of the trust. Reliance was also placed on the decision of the Hon'ble Raipur Bench of the ITAT in the case of Swayam Siddha Foundation Society vs. CIT which held the same. It was, therefore, prayed that the assessee trust may kindly be granted the registration. With regard to the furnishing of incomplete details of donations, the counsels pointed out that the society was located in a remote area and had put up stickers with QR Codes in various parts of the State where people could contribute to the activities of the assessee trust. All such transfers that were made were bank transfers, but the assessee did not have the complete details of these persons other than the mobile numbers from which the amounts were transferred. It was for this reason that they were not in a position to submit all the details but the same could be verified by the Income tax authorities using the powers available with them. On the issue of refusal to grant approval under section 80G(5), our attention was invited to Circular No. 7/2024 dated 25.04.2024 passed by the CBDT, wherein the CBDT had extended the due date for filing of Form No. 10AB to 30.06.2024 in respect of applications made under clause (iii) of the first proviso to sub section (5) of section 80G of the Act. In the circumstances, it was submitted that since this Circular also applied to all pending applications, and the assessee's application had been filed on 29.09.2023, the Id. CIT (Exemption) was obliged to grant the approval to the assessee trust under section 80G(5).

5. We have duly considered the facts and circumstances of the case. It appears that in assessment proceedings for the A.Y. 2023-24, the assessee has appeared before the Id. AO and submitted details to the satisfaction of the Id. AO to demonstrate that it was actually engaged in charitable activities and the Id. AO has recorded the same in his assessment order. We also observed that

the Id. CIT (Exemption) on account of the fact that the application was getting barred by limitation and the failure of the assessee trust to submit necessary details as desired by him, had rejected the application of the assessee trust. Considering that the assessee has subsequently satisfied the Id. AO of its activities in the assessment dated 4.03.2025, we deem it appropriate to restore this matter back to the file of the Id. CIT (Exemption) and we direct the assessee to furnish copies of evidences as available with it, to satisfy the Id. CIT (Exemption) regarding the genuineness of its activities and that the same had been performed in accordance with the objects of the trust. Furthermore, such details of donations as are available with the assessee as discernible from its records may be provided to the Id. CIT (Exemption) for his satisfaction. The Id. CIT (Exemption) may thereafter reconsider the matter in the light of the findings made by the Id. AO subsequently and also in the light of details furnished before him and thereafter pass a fresh order, in accordance with law. On the issue of approval under section 80G(5), we note that following the CBDT Circular No. 7/2024 dated 25.04.2024, the application of the assessee trust is no longer barred by limitation. Accordingly, we restore this matter also to the file of the Id. CIT (Exemption) so that it may be considered alongwith the application under section 12AB and appropriate decision may be taken by the Id. CIT (Exemption) in accordance with law, after considering the evidences produced before him.

6. In the result, both the appeals in ITA Nos. 31 & 32/JAB/2024 are allowed for statistical purposes.

Order pronounced on 30.09.2025 in the open Court.

**Sd/-**

**[KUL BHARAT]  
VICE PRESIDENT**

DATED: 30/09/2025

Sh

**Sd/-**

**[NIKHIL CHOUDHARY]  
ACCOUNTANT MEMBER**

Copy forwarded to:

1. Appellant -
2. Respondent -
3. CITDR , ITAT,
4. CIT,
5. The CIT(A)

By order  
Sr. P.S.