

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD**

**BEFORE: SHRI SANJAY GARG, JUDICIAL MEMBER
AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 73/Ahd/2025

(निर्धारण वर्ष / Assessment Year : NA)

Dharamdas Charitable Trust Navsari Dadeshwar Via Sisodra, Navsari, Gujarat - 396463	बनाम/ Vs.	CIT(Exemption) Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACTD2134L		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Hardik Vora, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri R P Rastogi, CIT. DR

Date of Hearing	03/09/2025
Date of Pronouncement	27/11/2025

(आदेश)/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Exemption), (hereinafter referred to as “CIT(E)”), Ahmedabad dated 22.11.2024, against the rejection of the assessee’s application seeking approval under Section 80G of the Income Tax Act, 1961 (hereinafter referred to as the “Act”).

2. The assessee is a charitable organisation registered u/s.12A of the Act. It applied for approval u/s.80G(5) of the Act.

However, the same was rejected by the Ld. CIT(E) on the ground that one of the objects of the assessee trust was religious in nature. He referring to the relevant provisions of Section 80G(5) of the Act observed that though it was not the case of incurring of expenditure more than 5% of its total expenditure for religious purposes to attract the provision of sub-section (5B) to Section 80G of the Act, however, as per the relevant provision, if any of the object of the assessee is wholly or substantially religious, then the approval u/s.80G(5) of the Act cannot be granted.

3. We have heard the rival contentions and gone through the record. The objects of the assessee trust for the sake of ready reference are reproduced as under:

“4. OBJECTS BENEFICIARIES OF THIS TRUST WILL BE PUBLIC AT LARGE, IRRESPECTIVE OF RACE, RELIGION, LANGUAGE, COLOUR ETC.

- (1) TO CREATE AWARENESS AMONG PEOPLE BALVADI, ANGANVADI, PRIMERY SCHOOL, SECENDORY SCHOOL, HIGHER SECONDARY SCHOOL, PHYSICAL EXERCISE SCHOOL, COLLEGE, LIBRARY, TECHNICAL & PROFESSIONAL INSTITUTION, HOSTEL, ASHRAM SHALA ETC. WILL BE ESTABLISHED & TO BE MAINTAINED.*
- (2) DISTRIBUTION OF BOOKS, NOTE BOOK, UNIFORM & OTHER EDUCATIONAL LITERATURE TO NEEDY STUDENTS.*
- (3) TO DEVELOP SKILL OF COMPUTER AMONG STUDENT COMPUTER CLASSES WILL BE STARTED.*
- (4) BLOOD BANK, BLOOD COLLECTION CENTRE, EYE BANK, BURN CENTRE WILL BE ESTABLISHED & ALL HELP TO SIMILAR INSTITUTES,*
- (5) ALL KIND OF HELP TO POOR PEOPLE & PEOPLE AFFECTED DUE TO NATURAL CALAMITIES.*

- (6) WATER HUT, FOOD CENTRE FOR ALL WILL BE ESTABLISHED & TO BE MAINTAINED.
- (7) FOR WIDOW, DESERTED WOMAN, ORPHAN CHILD ASHRAM WILL BE STARTED & TO BE MAINTAINED.
- (8) COW HOUSE (PANJRAPOLE) WILL BE ESTABLISHED. ALL KIND OF HELP TO SPEECHLESS ANIMAL, DIAGNOSIS CENTRE WILL BE ESTABLISHED.
- (9) TO RAISE FUND FOR THE OBJECTS OF THE TRUST RELIGIOUS PROGRAM LIKE RAMKATHA, BHAGWAT KATHA, NAVCHANDI YAGNA, GAYATRI YAGNA ETC. WILL BE ARRANGED.”

4. A perusal of the aforesaid objects would reveal that the objects of the assessee trust are of charitable in nature which are generally relating to providing of education, skill, blood donation and other health related support, help to poor with shelter and food and even for the welfare of animals. A perusal of the objects of the trust would reveal that all the objects of the assessee trust are charitable in nature for the purpose of help and support not only to mankind but to animals also. So far as the object no.9 which has been taken as a ground by the Ld. CIT(E) to reject the application for approval of the assessee u/s.80G(5) of the Act is concerned, it is to be noted that the said object cannot be said to be wholly or substantially religious in nature. The assessee through the aforesaid object doesn't intend to propagate any religion organising of Ramkatha, Bhagwat Katha and organising Yagna etc. cannot be said to be for the purpose of propagating any religion. Ramkatha and Bhagwat Katha are organised for the benefit of public at large, irrespective of the religion they profess, from the preaching of saints and coupled with the historical events and in a

way guide the society to lead a moral and spiritual, contented and happy life and to remain away from sins, immoral and bad act and conduct and for the peace, progress and welfare of one and the all. Moreover, it has been specifically mentioned that the aforesaid objects of organising Ramkatha and Bhagwat Katha etc. will be for the purpose of raising of funds which can be used on the other charitable activities, such as, medical relief and help to the poor and unprivileged. Under the circumstances, we do not find justification on the part of the Ld. CIT(E) in rejecting the application of the assessee for approval u/s.80G(5) of the Act. We, therefore, set aside the order of the Ld. CIT(E) and direct the Ld. CIT(E) to grant the approval to the assessee u/s.80G(5) of the Act from the date of application.

5. In the result, appeal filed by the assessee trust is allowed.

This Order pronounced on 27/11/2025

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

Ahmedabad; Dated 27/11/2025

S. K. SINHA

True Copy

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

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

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad