

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

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

ITA No. 1071/Bang/2025
Assessment Year : NA

M/s. Child Care India Foundation, 569, 5 th Cross, Kariyappa Road, B S K IInd Stage, S O Bangalore South, Bangalore – 560 070. PAN: AACTC7113Q	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Narendra Sharma, Advocate
Revenue by	:	Shri Shivanand H Kalakeri, CIT-DR

Date of Hearing	:	13-10-2025
Date of Pronouncement	:	31-12-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the Ld.CIT(E) dated 19/02/2025 in which the application filed for granting approval u/s. 80G was denied and raised the following grounds:

“1. The order of the learned CIT[E] u/s.80G of the I.T. Act, 1961 dated 19/02/2025 refusing to grant recognition u/s 80G of the Act, in so far as it is against the appellant, is opposed to law, equity, weight of evidence, probabilities facts and circumstances of the case.

2. The learned CIT[E] erred in refusing to grant recognition u/s 80G of the Income-tax Act, 1961, on the erroneous

ground that the appellant has only incurred minimal expenditure for the attainment of the objects and that the expenditure incurred consisted of self-withdrawals or withdrawals by employees under the facts and in the circumstances of the appellant's case.

3. The learned CIT[E] failed to appreciate that the impugned order refusing recognition u/s. 80G was passed by adverting to facts that were never put across to the appellant for any explanation and that these considerations and therefore, the impugned order passed deserves to be vacated and the appellant be granted recognition u/s. 80G of the Act.

4. The learned CIT[E] failed to appreciate that the order refusing recognition u/s. 80G of the Act was passed contrary to the provisions of the Act especially when the appellant has been granted registration u/s. 12A of the Act and therefore, the appellant ought to be granted recognition u/s.80G considering that the genuineness of the activities carried on by the appellant does not stand impeached under the facts and in the circumstances of the appellant's case.

5. For the above and other grounds that may be urged at the time of hearing of the appeal, your appellant humbly prays that the appeal may be allowed and Justice rendered and the appellant may be awarded costs in prosecuting the appeal and also order for the refund of the institution fees as part of the costs.”

2. The present appeal has been filed with a delay of 7 days and the assessee also filed an application to condone the said delay. We have perused the reasons stated in the said condonation application and also considering the fact that the delay is only a minimal one, we are inclined to condone the delay of 7 days in filing the present appeal and proceeded to decide the appeal on merits.

3. At the time of hearing, the Ld.AR submitted that the Ld.CIT(E) had on flimsy grounds rejected the application for approval when the assessee is having the 12A registration in force. The Ld.AR further submitted that before rejecting the said application, the Ld.CIT(E) had not communicated the reasons for rejecting the said application so that the assessee could have

explained the facts before him and therefore the order of the Ld.CIT(E) is against the principles of natural justice and prayed to allow the appeal. The Ld.AR also filed a paper book enclosing the various documents in support of their case.

4. The Ld.DR relied on the order of the Ld.CIT(E) and submitted that the assessee had not furnished the financial statements for the year ending 31/03/2024 and also the expenses incurred towards the objects of the trust are only minimal and therefore prayed to dismiss the appeal filed by the assessee.

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

6. From the documents furnished by the assessee, we found that the assessee is a registered trust and got their 12A registration from the department. Similarly, provisional approval was also granted to the assessee u/s. 80G(5) of the Act on 24/09/2021. Before the Ld.CIT(E), the assessee had also filed the various documents required by the ITO(E). The assessee had also filed the financial statements along with the auditors report in respect of the A.Ys. 2021-22, 2022-23 and 2023-24. In the paper book, the assessee had also furnished the photographs of the various activities done by the assessee trust. Considering the said materials and also the registration granted u/s. 12A of the Act, we are of the view that the genuineness of the trust cannot be doubted merely based on some lesser expenditure incurred towards attaining the objects. Further, the Ld.CIT(E) had given the reasons while passing the impugned order which were not communicated to the assessee before passing the order. In view of the above said facts, we are inclined to set aside the order of the Ld.CIT(E) and remit this issue to the file of the Ld.CIT(E) for denovo consideration and the assessee is also permitted to file further documents, if any, and the Ld.CIT(E) is directed to decide the application, after hearing the assessee, on merits.

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

Order pronounced in the open court on 31st December, 2025.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 31st December, 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