

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH: BANGALORE**

**BEFORE MS. PADMAVATHY S., ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

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| ITA No.1482/Bang/2025 |
| Assessment Year: N.A |

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| Bengaluru Poetry Festival 3002, Sobha Dahlia, Sarjapur Outer Ring Road, Sarjapur Bengaluru 560 103 Karnataka PAN NO : AACTB7815Q | Vs. | CIT (Exemption) Bengaluru |
| APPELLANT | | RESPONDENT |

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| Appellant by | : | Sri Vidyadhar S.B., A.R. |
| Respondent by | : | Sri Shivanand Kalakeri, D.R. on behalf of Shri N. Balusamy, D.R. |

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| Date of Hearing | : | 24.11.2025 |
| Date of Pronouncement | : | 30.01.2026 |

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal at the instance of the assessee is directed against the order of Id. CIT(Exemptions) Bengaluru dated 18/06/2025 vide DIN & Notice No. ITBA/EXM/F/EXM45/2025-26/1077184743(1) rejecting the approval u/s 80G of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee has raised the following grounds of appeal:-

Grounds of Appeal

This appeal is being filed against the order passed by the Learned CIT (Exemption) cancelling the trust's 80G approval on the grounds of non-appearance for the hearings scheduled on 02/06/2025 and 10/06/2025, as per notices dated 26/05/2025 and 03/06/2025. In this regard, the appellant respectfully submits that on 26/05/2025, during our visit to the officer, we had requested for an extension of time to submit the required documents. However, the request was declined, and we were specifically instructed to furnish the documents without delay. Acting in compliance with this instruction, the trust submitted the documents on 30/05/2025.

Due to this submission, and based on the understanding that no further personal appearance was required, the trust did not appear for the hearing scheduled on 02/06/2025. There was no intention to disregard the notice, and the non-appearance was solely based on the belief that the documentation sufficed as per the officer's prior directions. Subsequently, the trust was unable to attend the hearing on 10/06/2025 as the communication was missed while the trustee was travelling. This was an unintentional oversight and not a deliberate omission.

It is also important to highlight that the trust had filed the application for 80G approval well in time on 28/12/2024 along with all supporting documents. Despite this, the matter remained pending for over six months before any hearing was granted. Eventually, the application was rejected after affording only two opportunities—one of which was complied with by way of timely document submission, while the other was missed due to unavoidable circumstances. This, we respectfully submit, does not constitute a fair or adequate opportunity of being heard.

The trust has been engaged in genuine charitable work, including the promotion and upliftment of Indian poets and literary artists by offering them a platform and recognition. Additionally, the donations received are used meaningfully for the upliftment of underprivileged children through educational and welfare initiatives. The trust's objectives and activities are firmly aligned with the charitable purposes as defined under the Income Tax Act.

In light of the above facts and circumstances, we respectfully request that the cancellation order be reconsidered and an appropriate opportunity of being heard be granted, in the true spirit of natural justice.

3. Brief facts of the case are that the assessee filed the application in Form No.10AB on 28.12.2024 for approval u/s 80G(5) of the Act. The ld. CIT(Exemption) granted opportunity of being heard vide notice dated 26.5.2025 as well as notice dated 3.6.2025 to represent the case. However, the ld. CIT(Exemption) observed that the assessee did not respond to any of the notices. The ld. CIT(Exemption) is of the view that the assessee was mandated to submit necessary documents to prove the genuineness of the activity of the Trust or institution and fulfilment of all the conditions laid down in clause (i)

to (v) of section 80G of the Act. In the present case, as the assessee had not responded and failed to appear before the CIT(Exemption) and submit the necessary details/documents called for, in view of the above the application filed in Form No.10AB dated 28.12.2024 for approval u/s 80G of the Act was rejected and approval cancelled.

4. Aggrieved by the order of Id. CIT(Exemption) rejecting the approval u/s 80G(5) of the Act, the assessee is in appeal before this Tribunal.

5. Before us, the Id. A.R. of the assessee vehemently submitted that on 26.5.2025, the authorized representative of the trust visited the office of the concerned officer and requested for a short extension of time for compiling and submitting the requisite documents. Further, on 30.5.2025, the assessee Trust submitted all the supporting documents as called for by the Id. CIT(Exemption). Further, the Id. A.R. submitted that as the Trustee was travelling, the assessee could not appear on 10th June, 2025 in response to notice dated 3.6.2025 and accordingly prayed that one more opportunity may be granted before the Id. CIT(Exemption) to substantiate his case.

6. The Id. D.R. on the other hand, vehemently submitted that in spite of providing two opportunities by the Id. CIT(Exemption), the assessee did not file any reply/documents in response to the notices and therefore, Id. CIT(Exemption), Bengaluru has rightly rejected the application filed in form 10AB.

7. We have heard the rival submissions and perused the materials available on record. Before us, the Id. A.R. of the assessee submitted that authorized representative of the trust visited the office of the concerned officer on 26.5.2025 and requested for short

extension of time for compiling and submitting the requisite documents. Further, the assessee trust on 30.5.2025, submitted all the supporting documents as required by the Id. CIT(Exemption) and discharged their obligation. Therefore, the contention of the Id. CIT(Exemption) that assessee had not responded and failed to submit the necessary documents is not correct. This being so, in the interest of justice and fair play and as requested by Id. A.R. of the assessee, we remit the entire issue to the file of Id. CIT(Exemption) Bengaluru to decide afresh in accordance with law after taking into consideration the relevant documents/records submitted by the assessee on 30.5.2025. The CIT(Exemption) may also call for any further details/records as may be necessary for granting the approval u/s 80G of the Act. Needless to say, a reasonable opportunity of being heard must be granted to the assessee. The assessee is also directed to furnish necessary information/records /accounts /evidence/certificates as may be required by the Id. CIT(Exemption) for granting the approval. We make it clear that in case of further default, the assessee shall not be entitled to any leniency. It is ordered accordingly.

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

Order pronounced in the open court on 30th Jan, 2026

Sd/-
(Padmavathy S.)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 30th Jan, 2026.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,
ITAT, Bangalore.**