

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

श्री इंटूरी रामा राव, लेखा सदस्य एवं श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष
**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.: 3519/CHNY/2025

**M/s. Vyasa Sankaraparipoorna
Sayee Dhatathreya Vidya Trust,**
No.47 A, Parpakulam Maharajnagar,
Krishnapuram,
Palayamkottai,
Tirunelveli – 627 002.

**The Commissioner of
Income Tax (Exemptions),**
Chennai.

PAN: AAATV 8037A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Ms. Lavanya, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri AR V Sreenivasan, CIT

सुनवाई की तारीख/Date of Hearing

: 20.01.2026

घोषणा की तारीख/Date of Pronouncement

: 05.02.2026

आदेश/ ORDER

PER INTURI RAMA RAO, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Exemption), Chennai dated 18.09.2025 rejecting Form No.10AB filed for seeking approval u/s.80G of the Income Tax Act, 1961 (hereinafter the 'Act').

2. Brief facts of the case are as under: The assessee is a trust incorporated on 08.06.2004 with the object of rendering medical relief, education and helping the poor people. The assessee trust filed an application in Form No.10AB under clause (iv)B of first proviso to sub-section (5) of section 80G of the Act. On receipt of such application, the Ld.CIT(E) had called for certain information vide show-cause notice dated 15.07.2025. However, the assessee trust had failed to respond to the above show-cause notice. In the circumstances, the Ld.CIT(E) proceeded to dispose of the application by rejecting the grant of approval u/s.80G clause (iv) of the Act on the ground that assessee trust had selected wrong sub-clause of sub-section (5) of section 80G of the Act, and there is a delay in filing the application and also on the ground that the activities of the trust are religious in nature.

3. Being aggrieved, the assessee trust is in appeal before us in the present appeal. The Ld.AR made submission that the Ld.CIT(E) erred in rejecting the application for approval u/s.80G of the Act by holding that the assessee trust incorrectly selected the wrong sub-clause even though the assessee selected the correct sub-clause (iii) of sub-section (5) of section 80G of the Act. Without prejudice to the above, it is submitted that the Ld.CIT(E) ought not have

rejected the application without granting sufficient time to respond to the show-cause notice. Thus, it is prayed that the matter may be remanded to the file of the CIT(E) for denova disposal of the application.

4. On the other hand, the Ld.DR opposed the above submissions and submitted that the Ld.CIT(E) has granted sufficient opportunity to the assessee.

5. We have heard rival submissions and perused the material on record. The issue that arises for our consideration is whether the CIT(E) was justified in refusing the grant of approval under clause (iv) of sub-section (5) of section 80G of the Act. On mere perusal of the impugned order, it would suggest that the CIT(E) had dismissed the application for seeking grant of approval u/s.80G of the Act for three reasons which are enumerated above. However, it appears from the impugned order that the CIT(E) granted only two opportunities to respond to the show-cause notice. Moreover, the application cannot be dismissed merely on the ground of technical breach of procedure and approval cannot be refused merely on the ground that the objectives of the trust are religious in nature. For these reasons, we are of the considered opinion that the matter

requires to be remanded back to the Ld.CIT(E) for denova consideration of application in accordance with law after affording a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 5th February, 2026 at Chennai.

Sd/-

(एस एस विश्वनेत्र रवि)
(S.S. VISWANETHRA RAVI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(इंटूरी रामा राव)
(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated, the 5th February, 2026

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.