



IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, GOA
BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
AND
SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER
ITA Nos. 220 & 221/PAN/2025

Fabrica Da Igreja De Parra
C/o, St. Annee Church Parra,
Bardez, North Goa-403510
PAN : AAATF2744C

..... *Appellant*

V/s

Income Tax Officer,
Ward-1, Panaji

..... *Respondent*

Appearances

Assessee by : Ms Jinita Chatterjee ['Ld. AR']

Revenue by : Mr Azar Zain ['Ld. DR']

Date of conclusive Hearing : 11/02/2026

Date of Pronouncement : 13/02/2026

ORDER

PER G. D. PADMAHSHALI;

By present twin appeals, the assessee impugns separate orders of rejection passed u/s 12AB(3) of the Income Tax Act [in short 'the Act'] by the Commissioner of Income Tax, Exemption, Bengaluru [in short 'CIT(E)'] vide DIN & Order No. ITBA/EXM/F/EXM45/2025-16/1077247685(1) dt. 20/06/2025 and 1077646854(1) dt. 24/06/2025.



2. Since facts and issues involved in these twin appeals are identical, common & interrelated, on the request from rival parties and for the sake of brevity these appeals are heard together for being disposed off by a common and consolidated order.

3. Without touching merits of these cases, we have heard rival parties' common submissions on limited issue of rejection of 12AB registration applications *in limine*; and subject to rule 18 of ITAT Rules, 1963 perused material placed on record and thoughtfully considered the rival reliance.

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4. We note that, the appellant vide Form No. 10AB dt. 11/11/2024 filed an application to the respondent under clause (i & ii) of section 12AB(1)(b) of the Act seeking thereby registration u/s 12AB of the Act. On the appellant's effective failure to annexe required documents as contemplated u/r 17A of IT-Rules, the Ld.



CIT(E) by notice dt. 27/05/2025 accorded an opportunity to make good the deficiency. In the event of failure vide further notice dt. 10/06/2025 one more opportunity was granted to adduce necessary documents to prove genuineness of activities and further showcase the compliance of such requirement of any other law for the time being in force. It was also informed by the registering authority that in the event of failure on the part of assessee to comply with the notices the application for registration would be rejected. In absence of compliance from the appellant assessee, the Ld. CIT(E) was constrained to reject to grant registration and cancel the existing registration granted to appellant on 24/09/2021 u/s 12AB r.w.s. 12A(1)(ac)(vi) of the Act as he could not draw any satisfactory conclusion about genuineness of activities of the appellant and satisfaction over compliance of requirements of any other law for the time being in force as are material for the purpose of achieving objective.



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5. Similarly, in addition to former application the appellant on even date also filed one more application in Form No. 10AB dt. 11/11/2024 with a same object of seeking thereby registration u/s 12AB of the Act. Likewise former appellant's effective failure to annexe required documents as contemplated u/r 17A of IT-Rules, the Ld. CIT(E) by notice dt. 27/05/2025 accorded an opportunity to make good the deficiency. In the event of failure vide show cause notice dt. 10/06/2025 one more opportunity was granted to adduce necessary documents to prove genuineness of activities and further showcase the compliance of such requirement of any other law for the time being in force. The documents submitted & explanation tender by the appellant were verified by the Ld. CIT(A) and then came to reject later application for registration also on twofold grounds viz; (i) that the application for registration was time barred and (ii) the appellant failed adduce & explain so as to



enable the Ld. CIT(A) to come to a satisfactory conclusion about genuineness of activities of the appellant and satisfaction over compliance of requirements of any other law for the time being in force as are material for the purpose of achieving objective.

6. Thus, in effect both the applications filed by the appellant towards seeking registration u/s 12AB which were rejected for diversified reasons. The appellant by these twin appeals seeks to remand not the matters but the issue to the file of Ld. CIT(A) with an undertaking to appear and comply with the provisions of section 17K r.w.s. 12AB to as to enable the Ld. CIT(A) decide the issue of registration on merits of the case on the basis of materials and in terms of applicable provisions of law.

7. Before we conclude to adjudicate the request for remand it shall be immensely be important to state that, the statue empowers the registering authority to call any such documents or information so as to satisfy himself



with twin prescriptions of section 12AB(1)(b)(i) of the Act viz; (1) genuineness of activities (2) Compliance with all applicable laws etc., and in order to draw conclusion over satisfaction the registering authority is duty bound to carry out wholesome & autonomous exercise according to nature/character of charitable purpose *vis-a-vis* the applicant engaged into.

8. In arriving to conclusion over satisfaction about the genuineness of activities and compliance of applicable law, the registration proceedings is expected to vouch predominantly; (a) whether applicant is a public charitable trust established in accordance with applicable law & in operation as such [Constitution/Establishment] (b) whether all the entries of object clause are in consonance with the 'charitable purpose' as defined by section 2(15) of the Act [Objects] (c) whether there exist any implied or express provision in the constitutional & other administrative



documents/policies etc., entitling any right or power to the trust/trustee carry to engage (by itself or through agent/appointees) into any activities outside the ambit of registered objects [Rights/Power] (d) whether all the activities and operation are strictly carried out in line with the registered objects of 'charitable in nature' [Activity] and finally (e) whether it is compliant of all the applicable law in all respect and around the clock[Compliance]. Any proceedings culminated without vouching these former key factual (Corac) would *prima-facie* be deficient as it may lead to absurd conclusion.

9. In the instant case we find that, predominantly for the want of evidential documents and failure on the part of appellant to explain the fulfilment of condition for grant of registration the Ld. CIT(E) had to culminate the impugned registration proceedings without former wholesome & autonomous exercise. The rejection are admittedly attributable to non-compliance on the part of



the appellant. The reasons behind such non-compliance as stated documents called upon were addressed to the jurisdictional assessing officer ITO-Exemption, Ward-1, Panaji instead of registering authority under a bonafied belief.

10. There is nothing on record to suggest otherwise. On the other hand, the Revenue could hardly assail the submission and prayer of the appellant nor it pull apart the existence of bonafide belief in addressing the jurisdictional ITO instead of registering authority with any deprecative material. In this clinching factual position, we are of the considered view that non-compliance was utterly accidental and undeliberate on the part of appellant. Therefore, in the larger interest of justice we deem it necessary to accord one more effective opportunity to the appellant assessee for adducing a fresh all such documents as may be directed by Ld. CIT(A) required for grant of registration on remand.



11. In view thereof, without commenting on merits we set-aside both the impugned orders in its entirety and remit only one 10B application filed on 11/11/2024 viz; **‘CIT(Exemption)Bangalore/2024-25/12AA/13653’** to the file of Ld. CIT(E) at the stage of issuance of notice for *de-novo* consideration in accordance with law but with a direction to accord not less than three effective hearings to the assessee for compliance. The other application dt. 11/11/2024 namely **‘CIT(Exemption)Bangalore/2024-25/12AA/12355’** rejected by Ld. CIT(A) vide order dt. 24/06/2025 shall in view of the remand of former application thus the single issue of grant of registration, to be treated as infructuous and thus be jettisoned.

12. In result, both appeals are allowed for statistical purposes.

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned herein before.

-S/d-

PAVAN KUMAR GADALE
JUDICIAL MEMBER

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER

Panaji/Dt: 13th February, 2026.

Copy of the Order forwarded to:

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|-------------------|--------------------------------|------------------------------|
| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Goa | 6. Guard File |

By Order,
Sr. Private Secretary / AR ITAT, Panaji.