

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "B" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 1447/Ahd/2025**

Ranima Sarvajanic Charitable Trust Plot No. 535, Manekwadi Circle, Krishnanagar, Bhavnagar-364001 <b>PAN: AAATR8562Q</b> <b>(Appellant)</b>	Vs	The CIT(Exemption), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Mohit Balani, A.R.**  
**Revenue Represented: Shri R P Rastogi, CIT-DR**

Date of hearing : 25-03-2026  
Date of pronouncement : 27-03-2026

**आदेश/ORDER**

**PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

This appeal is filed by the Assessee as against the order of rejection passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying registration under section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The registry has noted that there is a delay of 139 days in filing the above appeal. It is explained that the previous Tax Consultant has not informed the rejection order passed by Ld. CIT(E), when the same was came to the knowledge of the Trustees,

appeal was filed with a delay of 139 days. Considering the submissions of the assessee, the delay of 139 days in filing the appeal is hereby condoned.

3. Ld. CIT(E) rejected the registration u/s. 80G(5) of the Act on the ground that the assessee is not a purely charitable Trust but religious-cum-charitable Trust and violated conditions under 80G(5)(ii) of the Act.

4. At the outset, Ld. Counsel appearing for the assessee submitted that the assessee got approval u/s. 12AB on 12-02-2026 for the Asst. Years 2027-28 to 2036-37. Whereas by this impugned order dated 18-12-2024 denied registration u/s. 80G(5) of the Act on the ground of religious activities. The assessee also submitted it has not done any religious activities above the prescribed limit of 5% which was not examined by the Ld. CIT(E) before denial of registration. The assessee also produced before us Profit and Loss accounts and Balance Sheet in support of its claim.

5. Considering the submission of the assessee and Ld. CIT(E) has not considered the expenses incurred by the assessee for religious purposes. We deem it fit to set-aside the impugned order to the file of Ld. CIT(E) with a direction to carry out necessary analysis in this respect and thereafter pass the order in accordance with law. Since, similar view taken by the Co-ordinate Bench of this Tribunal in the case of *Shree Sattavis Kadva patidar Pragati Mandal vs. CIT(E)* in ITA No. 414/Ahd/2023 vide order dated 08-05-2024 and *Gurukrupa Foundation vs. CIT(E)* reported in [2025] 172 taxmann.com 737 has also taken an identical view in the matter.

Therefore, the matter is restored to the file of the Id. CIT(E), who should examine the matter and give a categorical finding on the applicability of provision of section 80G(5B) of the Act or otherwise. If the expenditure incurred by the assessee on religious purposes is found to be within the prescribed limit of 5% of its total income, then the approval as sought for u/s 80G(5) of the Act should be allowed to the assessee.

6. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 27 -03-2026

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER** *True Copy*

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**Ahmedabad :**

**Dated 27/03/2026**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद