

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 2303-2304/Bang/2025
Assessment Years : NA

M/s. Lakshmi Ganapathi Temple Trust, B-161, Peenya II Stage, Peenya, Industrial Estate, Bengaluru – 560 058. PAN: AACTL2437Q	Vs.	The Commissioner of Income Tax (Exemptions), Unity Building Annexe, P Kalinga Road, Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Guruprasad, CA
Revenue by	:	Shri Shivanad Kalakeri – CIT DR

Date of Hearing	:	11-02-2026
Date of Pronouncement	:	30-03-2026

ORDER

PER PRASHANT MAHARISHI, VICE – PRESIDENT

1. These two Appeals have been filed by the Lakshmi Ganapathi Temple Trust (the "Assessee" or "Appellant") challenging the order issued by the Commissioner of Income Tax (Exemptions), Bangalore ("the CIT"), which denied the application submitted by the assessee in Form No. 10AB dated 8 February 2025 for registration under Section 12AB of the Income Tax Act, 1961 ("the Act") and also contest the refusal to grant recognition to the Trust under Section 80G(5) of the Income Tax Act as per two separate orders both dated 22 September 2025.

2. The facts indicate that Assessee is a trust, incorporated on June 13th, 2022, and provisionally registered under Section 12A, 12AB, and Section 80G (5) of the Act in accordance with Form 10AC.
3. The trust aims to promote yoga, spiritual wisdom, and practices rooted in the Indian Vedic tradition for the public, while also supporting education in ancient scriptures and Vedic philosophies. Additionally, it administers and maintains the Lakshmi Ganapathi temple.
4. Assessee applied for regular registration using Form 10AB on February 8th, 2025, attaching the required documents.
5. The Learned CIT provided an opportunity for hearing on September 1st, 2025, and issued a show cause notice on September 9th, 2025, which received no response. Consequently, he rejected both the application for regular registration and the application for recognition under Section 80G (5) of the Act.
6. As a result, Assessee has filed Appeals before us.
7. The Assessee explained that Auditors were unable to attend the hearing due to September's audit and return filing workload. Trustees and office bearers were similarly occupied with finalizing accounts and responding to audit queries ahead of the 30th of September deadline. As a result, the notice from the CIT (Exemption) was inadvertently missed, and compliance was not met. The Authorised Representative requested another opportunity to present all necessary details, which are available in the required form.
8. The Learned Commissioner of Income Tax Shri Sivananda Kallakeri [the Id. CIT DR] Submitted that Assessee has been given adequate opportunity by CIT exemption which was not availed and therefore there is no fault which can be found with the order passed by the Id. Commissioner exemption.
9. We find that Assessee has given a reasonable cause why it cannot appear before the Commissioner of Income Tax Exemption. In response to the notices as the auditor of the trust who are entrusted with the job were busy

for compliance with the Scrutiny and filing of the Returns. Trustees were also busy for audit which was to be completed on or before 30th September 2025. The Trust was also recently set up.

10. Further, the order of the CIT exemption did not discuss anything about the details filled by the Assessee along with the application. At least he should have considered those details and could have passed an order either rejecting or granting the approval to the Assessee. It is also not stated in the order that what are those details which prevented him to either grant registration to the trust or suggesting that it does not deserve registration. It is also a fact that assessee was granted provisional registration, object of the trust was also before him.
11. In view of the above facts, we restore both these Appeals to the file of the learned Commissioner of Income Tax Exemption with the direction to the Assessee to comply with the notices and submit the relevant details before the Commissioner of Income Tax [exemption] within 90 days from the date of receipt of this order. The assessee must also comply with the notices issued by the Commissioner of Income Tax exemption in the impugned orders. After submitting the same, the learned CIT exemption may determine the issue afresh after giving an opportunity of hearing to the Assessee.
12. In view of this, we restore both these Appeals back to the file of the Learned CIT Exemption as directed above.
13. In the result we allow both Appeals for statistical purposes.

Order pronounced in the open court on 30th March, 2026.

Sd/-
(SUNDARARAJAN K.,)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
VICE-PRESIDENT

Bangalore,
Dated, the 30th March, 2026.

TNTS

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore