

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SONJOY SARMA, JM**

**ITA Nos. 142 & 143/Coch/2025
Assessment Years: 2024-25**

M/s. Quilon Poor Home Appellant
Mundakkal West, Kollam
H.O.Mundackal
Kollam-691001,Kerala
[PAN: AAATQ0176H]

vs.

The CIT, (Exemption) Kochi Respondent

Appellant by: Shri. G. Surendranath Rao, CA
Respondent by: Shri. Suresh Sivanandan, CIT-DR.

Date of Hearing: 02.06.2025
Date of Pronouncement: 03.06.2025

ORDER

Per: Sonjoy Sarma JM

These two appeals have been filed by the assessee against two separate orders dated 17.12.2024 passed by the Commissioner of Income Tax (Exemption), Kochi in Form No. 10AD. Since the assessee is common in both the appeals and the issues are interconnected, they are heard together and are being disposed of by this common order.

2. For the sake of convenience, we take up ITA No. 142/Coch/2025 as the lead case.
3. The assessee is a trust, registered 1963 with the objective of rehabilitating the homeless and instituting welfare measures for underprivileged communities in Kollam.
4. The assessee was earlier granted registration under section 12A, and later, a provisional registration under section 12A was granted on 07.04.2023 in Form No. 10AC, valid up to AY 2023-24 to AY 2025-26. Similarly, the assessee was granted provisional approval under section 80G on the same date i.e 07.04.2023 upto AY 2025-26.
5. Subsequently, the assessee filed an application for final registration under section 12A and approval under section 80G.
6. During the course of processing the applications, the Ld. CIT (Exemption) issued notices directing the assessee to file a certified copy of the original trust deed or registered bye-laws of the society. The assessee, however, could not submit the same within the stipulated time, as the documents dated back 70 years old and required considerable time to retrieve a certified copy from the Registrar's office.
7. Due to non-submission of the trust deed, the CIT (Exemption) rejected both applications —

- ITA No. 142/Coch/2025 relates to rejection of application under section 12A
- ITA No. 143/Coch/2025 relates to rejection of application under section 80G both the order(s) dated 17.12.2024.

8. The Ld. Authorised Representative (AR) submitted that the failure to submit the certified copy of the trust deed was not deliberate and occurred due to unavoidable delay in procuring a historical document. He prayed that the assessee may be granted one more opportunity to submit the required documents, so that the applications may be considered afresh on merit.

9. The Ld. Departmental Representative (DR) fairly did not object to the prayer for remand made by the AR.

10. After hearing both parties and perusing the material available on record, we find that the rejection of applications under sections 12A and 80G was due to procedural default, specifically the non-furnishing of a certified copy of the trust deed, which the assessee now states is ready for submission.

10. In the interest of justice and fair play, and since the default was procedural and not substantive, we are of the view that the matter should be restored to the file of the CIT (Exemption), Kochi for fresh consideration.

11. Similarly ITA No. 143/Coch/2025 is also set aside to the file of CIT (E) Kochi for fresh consideration.

11. In the result, both the appeals filed by the assessee stand allowed for statistical purpose.

Order pronounced in the open court on 3rd June, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Cochin, Dated: 3rd June, 2025

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Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin