

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, AHMEDABAD**

**BEFORE, SHRI PRAMOD KUMAR, VICE PRESIDENT**  
**AND SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 2715/Ahd/2014  
(निर्धारण वर्ष / Assessment Year : NA)

<b>Conservation Consortium</b> B-60, Harshnagar Society, D Cabin Sabarmati, Ahmedabad - 380019	<b>बनाम/</b> Vs.	<b>Director of Income Tax</b> <b>(Exemptions)</b> 2 <sup>nd</sup> Floor, Vasant Nature View Building, Ashram Road, Ahmedabad - 380009
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABTC5399P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Mehul K. Patel, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri L. P. Jain, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	03/01/2019
घोषणा की तारीख /Date of Pronouncement	22/03/2019

**ORDER**

**PER MAHAVIR PRASAD, JM:**

This appeal has been preferred by the assessee against the order of the learned Director of Income Tax (Exemptions) [ in short 'DIT(E)'] for rejecting the application filed in Form 10G of the Act for approval of Section 80G(5) of the Act vide order dated 15.09.2014 and following grounds have been taken by the assessee:

- “1. *The Authorities below have erred on facts as well as in law in rejecting the application filed in Form 10G of the Act for approval u/s 80G (5) of the Act.*
2. *The learned DIT (Exemption) could not consider the facts of the case in its proper perspective as he was unaware of the fact that A.R. of the appellant met with a severe accident in July and \was advised bed-rest for 4 months. On the date of filing this appeal he still is on bed rest.*
3. *Final opportunity was granted to the appellant and all the documents were ready but could not be submitted on scheduled date due to indisposed condition of the A.R. Therefore, non compliance was backed by reasonable cause.*
4. *Under the circumstances and on the facts of the case, it is requested that the matter may please be set aside and one more opportunity to the appellant may be given to submit the necessary details before authorities below to meet the principles of the natural justice.”*

3. Fact of the case are that the appellant trust requested for recognition for exemption u/s.80G(5) of the Act vide application in form no. 10G received by the office of the DIT(E) on 04.03.2014. Thereafter, a letter dated 28.04.2014 was issued to the appellant to furnish certain details on the activities actually carried out by the trust as well as to file certain documents. On account of illness of the Chartered Accountant of the assessee who could not appear on account of multiple injuries sustained by the AR due to road accident and in support of its contentions, learned AR has filed all the papers pertaining to Chartered Accountant of the assessee’s treatment and admission in the hospital.

4. After hearing both the parties and going through the impugned order and considering the material before us, we are convinced that there was a genuine/sufficient reason for not appearing and not submitting the relevant documents before the DIT(E) for approval of registration under s.80G(5) of the Act because Chartered Accountant of the Trust remained in Hospital on account of accident. In view of the above, we set aside the matter back to

the file of the DIT(E) to decide the matter afresh after giving an opportunity of being heard to the assessee.

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

**This Order pronounced in Open Court on 22/03/2019**

Sd/-  
(PRAMOD KUMAR)  
VICE PRESIDENT  
Ahmedabad: Dated 22/03/2019

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER

*True Copy*

S.K.SINHA

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

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।