

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCH 'B', AHMEDABAD**

[Coram: Justice P P Bhatt, President, and Pramod Kumar, Vice President]

ITA No. 702/Ahd/2018
Assessment year: -

Ankur Society Trust**Appellant**
Lt. Smt. Frenyben Desai,
Marg Fatehpura, Paldi,
Ahmedabad
[PAN : AABTA 3025 E]

Vs

The Commissioner of Income-tax (Exemption).....**Respondent**
Ahmedabad

Appearances by

Varis V. Isani, *for the appellant*
N.R. Soni, *for the respondent*

Date of concluding the hearing : 04.06.2019
Date of pronouncement : 04.06.2019

O R D E R

Per Pramod Kumar, Vice President:

1. By way of this appeal, the assessee appellant has challenged the correctness of the *ex-parte* order dated 29th December 2016 passed by the by the CIT (Exemptions), Ahmedabad rejecting the application under section 12AA of the Income-tax Act, 1961.
2. When the appeal was called out for hearing, learned representatives fairly agreed that the matter deserves to be remitted back to the file of the Commissioner of Income-tax as the issue has been decided *ex-parte* and that the claim of the assessee is that that no notice of hearing was actually served upon him.
3. Having perused the material on record and having taken into account the submissions made by the parties, we deem it fit and proper to remit the matter back to the file of the Commissioner of Income-tax for adjudication *de novo* after giving one more opportunity of hearing to the assessee-appellant.

4. With a view to ensure that the assessee scrupulously complies and co-operates in expeditious disposal of the remanded proceedings, we direct the assessee-appellant to approach the Commissioner of Income-tax on his own within 30 days of the receipt of this order and ascertain the scheduled date of hearing for application for registration of trust. With these observations, the matter is remitted to the file of the Commissioner of Income-tax.

5. In the result, the appeal is allowed for statistical purposes. Pronounced in the open court today on the 4th day of June, 2019.

Sd/-

Justice P P Bhatt
(President)

Ahmedabad, dated the 4th day of June, 2019

dt

Copies to: (1) *The appellant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order etc

True Copy

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad