

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" A " BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 17/AHD/2021
निर्धारण वर्ष/Asstt. Year: N.A

Ishree Khodiyar Seva Trust, Chandangadh Chanip Ghayaka, Aniyad, Shehra, Panchmahal-380210. PAN: AABT12738J	Vs.	CIT(Exemption) Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by	:	Shri Mehul K. Patel, A.R
Revenue by	:	Shri Virendra Oza, CIT.D.R

सुनवाई की तारीख / **Date of Hearing** : **13/10/2021**
घोषणा की तारीख / **Date of Pronouncement**: **25/10/2021**

आदेश/ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Exemption), Ahmedabad, dated 30/01/2021 arising in the matter of assessment order passed under s. 250 of the Income Tax Act, 1961 (here-in-after referred to as "the Act").

2. The only issue raised by the assessee is that the Ld. CIT (Exemption) erred in rejecting the application filed by it for the registration u/s 80G(5)(vi) of the Act.

3. At the outset, we note that the Ld. CIT (Exemption) has rejected the application filed by the assessee for the registration u/s 80G(5)(vi) of the Act vide order dated 30/01/2021 by observing that the assessee failed to file the requisite details as required by him vide letters dated 20-09-2020 and 13/01/2021 in support of it application. On the contrary, the Ld. AR submitted that all the necessary details were duly filed before the Ld. CIT (Exemption) as required by him. For this purpose the Ld. AR drew our attention on the paper book running from pages 1 to 64 to demonstrate that all the necessary documents were filed. Thus it was submitted by the Ld. AR that the order for rejecting the application has been passed by the Ld. CIT (Exemption) without considering the relevant materials available on record. Accordingly he requested to restore the issue to the file of the Ld. CIT (Exemption) for fresh adjudication as per law after considering the details available on record.

4. On the other hand Ld. DR in the absence of documentary evidence could not controvert the argument advanced by the Ld. AR for the Assessee. However, the Ld. DR vehemently supported the order of the authorities below.

5. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion we find that the registration application filed by the assessee u/s 80G(5)(vi) of the Act, has been rejected without considering the materials available on record. Accordingly, in the interest of justice and fair play we restore the issue to the file of the Ld. CIT(Exemption) for fresh adjudication in accordance with law after considering the details available on record in the paper book.

5.1 The Ld. AR is also directed not to seek any adjournment on the date of hearing to be fixed by the Ld. CIT (Exemption) without just cause. Consequently, the appeal filed by the assessee is allowed for the statistical purpose.

6. In the result, the appeal filed by the assessee is **allowed for statistical purpose.**

Order pronounced in the Court on 25/10/2021 at Ahmedabad.

**Sd/-
(RAJPAL YADAV)
VICE PRESIDENT**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated
Manish

(True Copy)
25/10/2021