

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकर अपील सं./ITA No.273/SRT/2023

(Physical Hearing)

Shri Akhil Hind Mahila Parishad, Near Hindu Milan Mandir, Annie Besant Road, Sonifalia, Surat – 395003.	Vs.	The CIT(Exemption), Ahmedabad.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABTS4735M		
(Appellant)		(Respondent)

Appellant by	Shri Hiren Vepari, CA
Respondent by	Shri S. M. Keshkamat, CIT(DR)
Date of Hearing	05/07/2023
Date of Pronouncement	13/07/2023

**आदेश / O R D E R**

**PER DR. A. L. SAINI, AM:**

Captioned appeal filed by the assessee, is directed against the order passed by the Learned Commissioner of Income Tax (Exemption), [in short “the ld. CIT(E)”], Ahmedabad, dated 28.03.2023.

2. At the outset itself, Learned Counsel for the assessee submitted that during the proceedings under section 12A(1)(ac)(iii) of the Act before the Ld. CIT(E), the assessee could not furnish the trust deed and 12AB registration certificate. Had it been asked specifically, the trust could have furnished copy of trust deed and 12A registration certificate of assessee trust. The Ld. Counsel therefore stated that now the assessee is ready to furnish trust deed and 12AB registration certificate of assessee trust, as an additional evidence under Rule 29 of the ITAT Rules, 1962. Therefore, Ld. Counsel submitted that

additional evidences under Rules 29 of the ITAT Rules may be admitted and the matter may be remitted back to the file of the ld. CIT(E) for fresh adjudication to grant the registration to the assessee trust u/s 12AB of the Act.

3. On the other hand, Learned Departmental Representative (Ld. DR) for the Revenue did not have any objection if the matter is remitted back to the file of the Ld. CIT(E) for fresh adjudication to examine the additional evidence and to adjudicate the issue in accordance with law.

4. We have heard both the parties and perused the material available on record. We note that Ld. CIT(E) has observed that objects of the assessee trust and activities are not specific and well-defined. The Ld. CIT(E) also noted that no clarification provided by assessee whether assessee trust is registered under section 12A/12AA/12AB of the Act and therefore the application filed by the assessee in Form No. 10AB for the registration under section 12AB of the Act, was rejected by the Ld. CIT(E). We note that now the assessee has furnished the documents relating to objects and activities of the assessee trust that is trust deed furnished and also furnished 12AB registration certificate of assessee trust, as an additional evidences before us. Therefore, we remit the issue back to the file of the Ld. CIT(E) to examine the objects and activities of the assessee trust which is mentioned in the trust deed and also examine the registration certificate under section 12AB of the Act and considering these additional evidences, the Ld. CIT(E) is hereby directed to pass the order in accordance with law. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced on 13/07/2023 in the open court.

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

सूरत /Surat

दिनांक/ Date: 13/07/2023

*SAMANTA*

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

**Sd/-**  
**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**

By Order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS  
ITAT, Surat