

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 370/Ahd/2023

Sandhia Alias Shelan Mata Trust Mangrol, Tharad, Banaskantha - 385565	बनाम/ Vs.	CIT(Exemption) Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABCTS2422D		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Mehul Thakker, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Kamlesh Makwana, CIT DR & Shri Ashok Kumar Suthar, Sr. DR

Date of Hearing	31/01/2024
Date of Pronouncement	31/01/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 31.05.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 18.03.2016 passed by the DCIT, Circle-1(3), Vadodara, under Section 143(3) of the Act for Assessment Year 2013-14.

2. The assessee preferred an application for registration of the Trust under Section 12AB of the Act in Form No.10AB under Rule 17A of the IT Rules, 1962.

3. The Ld. CIT(E) rejected the said application for registration of the Trust under Section 12AB of the Act of the assessee on the basis of the fact that the name of the Trust is not matching with the PAN number available vis-a-vis certificate of registration granted by the authorities.

4. The case of the assessee is this that on 06.01.2023 the assessee made adjournment application and details were also filed with annexures. Further that, this mis-match of name which was the basis of the rejection of the claim of the assessee by Ld. CIT(E) was not communicated to the assessee before passing of order. Hence, he prays for setting aside the issue to the file of the Ld. CIT(E). He further relied upon the order passed by the Co-ordinate Bench in ITA No. 380/Ahd/2013 on identical issue when on the said facts and circumstances of the matter, the issue was restored to the file of the Ld. CIT(E) for adjudication of the same de novo. The Ld. DR failed to controvert such contention made by the Ld. AR.

5. We have heard the rival submissions made by the respective parties and we have also perused the relevant materials available on record including the order passed by the Co-ordinate Bench in similar matter in ITA No. 380/Ahd/2013. The relevant paragraph whereof is as follows:

“7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that at no point of time the assessee was confronted about the mismatch in the name of the trust as per PAN vis-à-vis Certificate of Registration and other documents while sending the notices related to the activities of the applicant trust and other details for registration of the applicant trust. Thus, the proper

opportunity was not given to the applicant trust and therefore, in the interest of justice it will be appropriate to remand back this matter to the file of the CIT-E for proper adjudication after taking cognizance of the explanation of the details given by the applicant trust. Needless to say the applicant trust be given opportunity of hearing by following principles of natural justice.”

6. Under the facts and circumstances of the case, respectfully relying upon the order passed by the Co-ordinate Bench on the identical facts, we set aside the issue to the file of the Ld. CIT(E) for deciding the same afresh upon taking into consideration the fact so available and the evidence to be adduced by the assessee before him at the time of hearing of the matter. Ld. CIT(E) is also directed to give further opportunity of being heard to the assessee and to pass a reasoned order strictly in accordance with law.

7. In the result, the appeal preferred by the assessee is allowed for statistical purposes.

This Order pronounced on 31/01/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 31/01/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad