

**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. 394/Ahd/2023

Shree Patanwada Bhavsar Samaj Bahucharaji Dharmashala Trust Mangal Bhuvan, Chanasma Station Road, Bhavsar ETA, Chanasma, Patan, Gujarat - 384220	बनाम/ Vs.	CIT(Exemption) Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAGTS3033F		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Jimi Patel, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Kamlesh Makwana, CIT 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 17.03.2023 passed by the CIT(E) Ahmedabad, under Section 80G(5) of the Act.

2. The order passed by the Ld. CIT(A) is an ex parte one as the case of the assessee, compliance could not be done as per the notice served upon the assessee since the notice was uploaded in the portal and not send to the assessee to the email provided to the department.

The screenshot of these two notices send to the assessee was referred by the Ld. AR appearing in the paper book at Page No.42 dated 12.12.2022 and Page No. 49 dated 06.01.2023. However, finally, the order of passed by the Ld. CIT(E) rejecting the approval under Section 80G of the Act was sent to the assessee to its email. On the other hand, the Ld. DR relied upon the order passed by the authorities below but failed to justify as to why notice issued by the Ld. CIT(E) were not sent to the assessee's email. As admittedly the order is an ex parte one rejecting the approval under Section 80G of the Act, we, in order to prevent the miscarriage of justice, find it fit and proper to restore the issue to the file of the Ld. CIT(E) for adjudication of the same de novo. We also make it clear that all points relating to the issue are kept open for the Ld. CIT(E) to decide upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(E) is directed to pass order strictly in accordance with law.

3. 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

True Copy

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.

Sd/-

(MADHUMITA ROY)

JUDICIAL MEMBER

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