

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
" A " BENCH, AHMEDABAD**

**BEFORE Ms SUCHITRA KAMBLE, JUDICIAL MEMBER  
And  
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.312/AHD/2023

निर्धारण वर्ष/Asstt. Year: 2023-2024

Shree Manekpur Jain Swetamber Murtipujak Sangh, 1/Cellar Neptune Tower, Neharu Bridge, Ashram Road, Ahmedabad-380009.  <b>PAN: AAMTS8878E</b>	Vs.	The Commissioner of Income Tax(Exemption), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Jamin Shah, A.R
Revenue by :	Shri Akhilendra Pratap Yadaw, CIT.D.R

सुनवाई की तारीख/**Date of Hearing** : **01/02/2024**

घोषणा की तारीख /**Date of Pronouncement**: **14/02/2024**

**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, arising in the matter of assessment order passed under s. 12AB of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2023-24.

2. The only grievance raised by the assessee is that the Ld. CIT(E) erred in rejecting the application filed for approval for registration u/s 12AB of the Act.

3. At the outset, it was pointed out by the Ld. AR for the assessee that the application for registration u/s 12AB of the Act has been rejected by the Ld. CIT(E) on account of mismatch in the name of the Trust and in the absence of requisite details/documents as desired by the Ld. CIT(E). It was submitted by the Ld. AR that there was no opportunity given by the Ld. CIT(E) with respect to his observation that there was mismatch in the name of the assessee. Accordingly, the Ld. AR requested to direct the Ld. CIT(E) to extend one more opportunity to explain the difference in the name of the assessee as observed by him.

4. On the other hand, the Ld. DR did not raise any serious objection if the matter is set-aside to the file of the Ld. CIT(E) for fresh adjudication as per the provision of law.

5. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion, we note that the Ld. CIT(E) has not given the opportunity by seeking explanation from the assessee about the mismatch in the name of the Trust which is contrary to the provision of law. Accordingly, we are inclined to set-aside the issue to the file of the Ld. CIT(E) for fresh adjudication after giving opportunity to the assessee as per the provision of law. The assessee is also directed to co-operate during the proceeding before the Ld. CIT(E) and furnish the necessary documents in support of its contention. Hence, the ground of appeal of the assessee is allowed for the statistical purposes.

6. In the result, the appeal of the assessee is hereby allowed for statistical purposes.

**Order pronounced in the Court on 14/02/2024 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

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

Ahmedabad; Dated  
*Manish*

**(True Copy)**  
15/02/2024