

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri Waseem Ahmed, Accountant Member
And Shri TR Senthil Kumar, Judicial Member**

**ITA No. 903/Ahd/2023
Assessment Year : NA**

Dadapur Hanumanji Seva Trust, Sabarkantha PAN: AADTD7788H (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee by: Shri Jignesh Parikh, A.R.
Revenue by: Dr. Darsi Suman Ratnam, CIT-D.R.**

Date of hearing : 22-02-2024
Date of pronouncement : 08-03-2024

आदेश/ORDER

PER : WASEEM AHMED, ACCOUNTANT MEMBER:-

This is an appeal filed against the order dated 18-09-2023 passed by Id. CIT(Exemption), Ahmedabad for assessment year N.A.

2. The assessee has raised the following grounds of appeal:

"1. The Learned Commissioner of Income Tax Exemption erred in law and in fact in denying the registration u/s 12AB of The Income Tax Act, 1961.

2. The Learned Commissioner of Income Tax Exemption erred in law and in fact in passing an order in Form 10AD denying the registration u/s 12AB of The Income Tax Act, 1961 without giving the assessee an opportunity of being heard.

3. The appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal."

3. The assessee in the present case is a trust and filed an application in Form 10AB for registration u/s 12A(1)(ac)(iii) of the Act dated 31-03-2023. Regarding the registration application, the Id. CIT(E) issued three different notices requiring the assessee to furnish the necessary details. These notices were issued dated 22nd July, 2023, 23rd August, 2023 and 12th Sep, 2023 by the Id. CIT(E) but there was no compliance by the assessee. Thus, in the absence of necessary support from the side of the assessee, Id. CIT(E) was pleased to dismiss the application for the registration filed by the assessee.

4. Being aggrieved by the order of Id. CIT(E), the assessee is in appeal before us.

5. The Id. AR before us filed a paper book running from pages 1-63 and contended that none of the notices issued by the Id. CIT(E)

was received by the assessee either on the email id or in physical form. The Id. AR to buttress his argument has drawn our attention on the statement of facts along with the memo of appeal demonstrating that the column of the recipient in the notices/letters issued by the Id. CIT(E) was blank which were attached in the statement of facts. Thus, it was contended by the Id. AR that in the absence of receipt of notices, issued by the Id. CIT(E), the assessee failed to make the necessary compliance. Thus, it was prayed to grant one more opportunity to the assessee before the Id. CIT(E) so as to raise necessary contentions and file necessary documents.

6. On the other hand, Id. DR vehemently supported the order of the authorities below.

7. 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 opportunity of being heard has not been granted to the assessee which is sine-qua-non in rendering the justice. Accordingly, we are inclined to set aside the issue to the file of Id. CIT(E) for fresh adjudication of the issues raised by the assessee as per provisions of law. Hence, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 08-03-2024

**Sd/-
(TR SENTHIL KUMAR)
JUDICIAL MEMBER**

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

Ahmedabad : Dated 08/03/2024

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद