

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

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER &  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.980/Ahd/2023  
(Assessment Year: N.A.)

Shree Patidar Vikas Trust, Vill. Danodarada, TA. Chanasma, Dist. Patan, Gujarat-384225	Vs.	Income Tax Officer (Exemption) Palanpur, Palanpur, Gujarat-385001
[PAN No.AAMTS9154R]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Hasmukh V. Doshi, C.A.
<b>Respondent by:</b>	Shri Santosh Kumar, Sr. DR

<b>Date of Hearing</b>	02.04.2024
<b>Date of Pronouncement</b>	10.04.2024

ORDER

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 06.10.2023.

2. The Assessee has taken the following grounds of appeal:-

*“1. Learned CIT(Exemption) erred in law and facts by making the order u/s 12AB(b)(ii)(B) by rejecting the application filed in form 10AB for registration u/s 12(1)(ac)(iii) of the Act without affording a reasonable opportunity of being heard.*

*2. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”*

3. The brief facts of the case are that the assessee filed application for registration of Trust under Section 12AB of the Act on 11.04.2023 in Form 10AB. The Trust had earlier been granted provisional registration on 01.02.2023. The Ld. CIT(E) gave two notices of hearing dated 11.08.2023

and 15.09.2023, in response, which the assessee did not file any written submission nor sought any adjournment. Accordingly, Ld. CIT(E) rejected the application filed by the assessee on the ground that the assessee failed to furnish note on activities of the applicant trust and also other details called for vide notices dated 11.08.2023 and 15.09.2023 and accordingly, the Ld. CIT(E) could not satisfy himself about the genuineness of the activities of the applicant trust and nor could the CIT(E) verify that the activities of the trust are in consonance with the objects of the trust. Accordingly, Ld. CIT(E) rejected the application filed by the assessee trust.

4. The assessee is in appeal before us against the aforesaid order passed by Ld. CIT(E) dismissing the appeal of the assessee. Before us, the Counsel for the assessee submitted that the Ld. CIT(E) had issued two notices at very short intervals and since the assessee is not in the habit of viewing the e-portal, the assessee was not aware about the notices and the assessee could not respond to the same. Subsequently, the applicant made enquiry with his Chartered Accountant regarding the status of the application for registration, and then the Chartered Accountant of the assessee observed that there were two notices which remained to be complied with. Thereafter, the applicant submitted reply on 06.10.2023 in response to notice dated 11.08.2023 and subsequently, the Chartered Accountant of the assessee observed that the Ld. CIT(E) had passed order dated 06.10.2023 rejecting the application filed in Form 10AB for grant of registration under Section 12AB of the Act. The Counsel for the assessee submitted before us that the non-compliance on part of the assessee / applicant was issued to ignorance of knowledge of the assessee trust about technicalities of the procedure for giving responses.

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Further, the Counsel for the assessee submitted that many details were filed / attached with application in Form 10AB like registration certificate, trust deed, audit reports for F.Y. 2022-23 (as trust was registered on 06.01.2022) and on the basis of these details, the Ld. CIT(E) could have verified the genuineness of the activities of the trust and could have granted registration under Section 12AB of the Act. Accordingly, in the interest of justice, the Counsel for the assessee submitted that the assessee / applicant has a very good case on merits and the assessee may be granted an opportunity of being heard in support of it's case for registration of trust under Section 12AB of the Act.

5. In response, Ld. D.R. also did not object to the matter being restored to the file of Ld. CIT(E) for giving due opportunity of hearing to the assessee and to pass order on merits, in accordance with law.

6. Looking into the instant facts, in the interest of justice, the matter is being restored to the file of Ld. CIT(E) for de-novo consideration, after giving due opportunity of hearing to the assessee.

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

<b>This Order pronounced in Open Court on</b>	<b>10/04/2024</b>
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**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**  
Ahmedabad; Dated 10/04/2024  
TANMAY, Sr. PS

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

**TRUE COPY**

ITA No. 980/Ahd/2023  
Shree Patidar Vikas Trust vs. ITO(E)  
Asst. Year –N.A.

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**आदेश की प्रतिलिपि अग्रहित/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 फाइल / Guard file.

आदेशानुसार/ BY ORDER,

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