

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

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

I.T.A. No.329/Ahd/2023
(Assessment Year: N.A.)

Sidhnath Mahadev Sadavrat Dharmada Kutra Dharmada And Khodador Khata, Siddhnath Mahdev Mandir, Nr. Lion Club Eye Hospital, Opp. M. J. High School, Mandal Road, Viramgam, Gujarat-382150	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AATTS9633C]		
(Appellant)	..	(Respondent)

Appellant by :	Shri P. D. Shah, A.R.
Respondent by:	Shri H. Phani Raju, CIT DR

Date of Hearing	19.03.2024
Date of Pronouncement	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 27.03.2023.

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

“1. That the Ld. CIT(E) has erred in law and fact by rejecting the application for registration under section 12AB of the Act and therefore the Ld.CIT(E) is to be directed to grant registration under section 12AB of the Act.

2. That your appellant craves a leave to add, alter or amend any grounds at the time of hearing.”

3. The brief facts of the case are that the assessee filed application for registration of Trust under Section 12AB of the Act on 29.09.2022. However,

the Ld. CIT(E) dismissed the application for registration of Trust filed by the assessee on the ground that there is mismatch in name of the assessee as per PAN data base, certificate of registration, Trust Deed vis-à-vis audited accounts and other documents. The Ld. CIT(E) observed that the applicant / assessee has not submitted any explanation in this regard and hence the application filed by the assessee for registration under Section 12AB of the Act is liable to be rejected.

4. The assessee is in appeal before us against the aforesaid order passed by Ld. CIT(E) dismissing the application filed by the assessee. Before us, at the outset, the Counsel for the assessee drew our attention to notices dated 16.12.2022 and 05.01.2023 issued by Ld. PCIT (Exemption) and assessee's reply in response to the same dated 03.01.2023. The Counsel for the assessee submitted that on perusal of the notices issued by Ld. CIT(E), it is evident that the Ld. CIT(E) had not raised any query with respect to the name mismatch between the PAN data base and the Trust Deed. Accordingly, the Counsel for the assessee submitted that the very basis for rejecting the application filed by the assessee for registration of Trust is incorrect, since the assessee was never confronted with this issue and the assessee was never granted any opportunity to provide any explanation with regards to this query. Secondly, the Counsel for the assessee drew our attention to copy of PAN card of the Trust and the registration certificate issued by Charity Commissioner and submitted that there is no mismatch in the name of the assessee / applicant as alleged by Ld. CIT(E). Further, the Counsel for the assessee submitted that even in the bank account with Bank of Baroda, the correct name of the assessee / applicant has been mentioned. Accordingly, the Counsel for the assessee submitted that there is no apparent mismatch in the name of the assessee in various

- 3-

documents as alleged by Ld. CIT(E) and therefore, the application filed by the assessee for registration of Trust has been rejected on mis-appreciation of facts and further, without affording any opportunity of hearing to the assessee / applicant to give any explanation with respect to the aforesaid ground on which the application filed by the assessee for registration of Trust has been rejected.

5. On going through the facts of the instant case, we observe that the assessee has filed before us sufficient evidence to prove that apparently there is no name mismatch in the copy of PAN card, registration certificate issued by Charity Commissioner, bank statement of Bank of Baroda etc. Further, we observe that in the notices issued by the Ld. CIT(E) the assessee / applicant was never confronted with this issue and no opportunity of hearing was given to the assessee / applicant regarding alleged mismatch in the name of the assessee as appearing in various documents. In the result, in the interest of justice, the matter is being restored to the file of the Ld. CIT(E) to consider the application of the assessee / applicant afresh and to pass appropriate order in accordance with law, after giving due opportunity of hearing to the assessee.

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

This Order pronounced in Open Court on	10/04/2024
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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. 329/Ahd/2023
Sidhnath Mahadev Sadavrat Dharmada Kutra
Dharmada And Khodadhor Khata vs. CIT(E)
Asst. Year –N.A.

- 4 -

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 फाईल / Guard file.

आदेशानुसार/ BY ORDER,

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