

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

ITA No. 1117/Ahd/2023

Laxman Gyanpith Foundation Tal: Sanand, Godhavi, Ahmedabad-382115 Gujarat PAN: AAFCL3401N (Appellant)	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad (Respondent)
---	----	---

**Assessee Represented: Shri S.N. Soparkar, Sr. Adv. &
Shri Parin Shah, A.R.**
Revenue Represented: Shri Samir Tekriwal, CIT-DRs

Date of hearing : 09-05-2024
Date of pronouncement : 14-05-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the ex-parte appellate order dated 01.11.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying final Registration under section 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') to the assessee Trust.

2. The brief facts of the case is that the assessee is a Trust incorporated on 28.03.2023 with the object to promote relief of the Poor, Education, Medical Relief, etc. The assessee made application for Registration u/s. 12AB of the Act in Form No. 10AB on 17.05.2023. The assessee was requested to submit certain documents by fixing the case for hearing on 30.09.2023 and 11.10.2023. The assessee Trust has neither filed any submission nor sought any adjournment for the above notices, thus in the absence of any details, the application filed for Registration u/s. 12AB was rejected by Ld. CIT(E) and also cancelled provisional registration granted to the assessee Trust.

3. Aggrieved against the same, the assessee is in appeal before us. Ld. Senior Counsel Shri S.N. Soparkar appearing for the assessee submitted that the hearing notices were served on email to one of the Trustee of the Trust. However the same was not properly noticed by the Trustee, thereby failed to appear before Ld. CIT(E) which has resulted in passing exparte order. Ld. Sr. Counsel prayed that the assessee Trust is ready to furnish all required details and documents before Ld. CIT(E), if the assessee is given one more opportunity to represents its case.

4. Ld. CIT-DR appearing for the Revenue has no serious objection in setting aside the matter. Taking note of the above undertaking made by the Ld. Senior Counsel, we deem it fit to set aside the matter back to the file of Ld. CIT(E) to provide one more final opportunity to the assessee, to produce all the records and submit its case. Needless to say, the assessee should co-operate by filing

all the required documents before Ld. CIT(E) to pass order on merits. We make it clear, if the assessee fail to make use of this final opportunity, Ld. CIT(E) is free to pass order in accordance with law.

5. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 14-05-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 14/05/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

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