

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. 69/Ahd/2024

Parul University Alumni Association Limda, Waghodiya, Vadodara-391760 PAN: AAETP9195M (Appellant)	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad (Respondent)
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**Assessee Represented: Shri Samir Parikh, A.R.
Revenue Represented: Shri Hishikes Hement Patki, Sr.D.R.**

Date of hearing : 08-05-2024
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 rejection of Registration under section 80G of the Income Tax Act 1961 (hereinafter referred to as 'the Act') passed by the Commissioner of Income Tax (Exemption) on the ground that Registration under section 12AB was not granted to the assessee Trust.

2. Ld. Counsel brought to our notice that the Co-ordinate Bench of this Tribunal in its own case of Parul University Alumni Association in ITA No. 70Ahd/2024 vide order dated 24.04.2024, set aside the

rejection of Registration under section 12AB of the Act by observing as follows:

“15. In our considered view, looking into the objects of the trust, it cannot be held that the assessee/applicant trust has been formed only for the benefit of a particular community only. Further, we also agree with the Counsel for the assessee that this aspect should be considered at the time of grant of exemption under Section 11 of the Act and the provisions of Section 13 should not be invoked at time of grant of registration under Section 12AA of the Act. In the result, the matter is being restored to the file of CIT (Exemptions) to examine the activities carried out the trust (since we observe that the trust has been recently formed/registered) and to carry out the requisite analysis whether the trust is engaged in carrying out genuine activities, so as to be eligible for grant of registration under Section 12AA of the Act.”

2.1. Thus the Ld. Counsel pleaded to set aside the present appeal rejecting the Registration under section 80G of the Act.

3. Ld. D.R. appearing for the Revenue has no serious objection in setting aside the matter back to the file of Ld. CIT(E) for considering the Registration afresh.

4. We have given our thoughtful consideration and perused the materials available on record and the order passed by the Coordinate Bench of the Tribunal setting aside the case to the file of Ld. CIT(E). In the Interest of Principal of Natural Justice, we deem it fit to set aside the matter back to the file of Ld. CIT(E) to consider the activities of the assessee Trust and grant Registration under section 80G of the Act in accordance with the provisions of 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