

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER  
AND  
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER

**ITA Nos.414&452/Ahd/2024**  
**Assessment Year: N.A.**

Navjivan Chertiabale Trust, Karnavati Com, Amdavadi Highway, Balasinor, Mahisagar-388255	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:AACTN8004F]		
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

**ITA Nos.793&1023/Ahd/2024**  
**Assessment Year: N.A.**

Shri Chamunda Mataji Madh Trust, Chamunda Road, Nr. Chamunda Taleji, Taleti, Chotila, Surendranagar-363520	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:ABBTS7408N]		
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

**ITA Nos.944&945/Ahd/2024**  
**Assessment Year: N.A.**

Powertrac Cheritable Trust, Sarve No. 451, Newage IND., Nr. G.I.D.C., Wadhwan, Surendranagar-363035	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:AAETP4269J]		
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

**ITA Nos.1171&1172/Ahd/2024**  
**Assessment Year: N.A.**

Help Friend Foundation, 24, Ambaji Mandir, Nr. Suthar Faliyu, Khankuva, Anand-388205	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:AACTH3441G]		
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

**ITA No.1181/Ahd/2024**  
**Assessment Year: N.A.**

Samarpan Charitable Trust, 2390, Karamsad, Pathak Wad, Anand-388325	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:ABDTS9397N]		
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

**ITA No.1191/Ahd/2024**  
**Assessment Year: N.A.**

Mahek Charitable Trust, 9, Snehratnam Society, Sangodpura, Jitodiya Road, Anand-388001	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:AADTM9020F]		
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

Appellant by :	Shri Mehul K. Patel, A.R.
Respondent by :	Shri H. Phani Raju, CIT DR

सुनवाई की तारीख/ <b>Date of Hearing:</b>	18.06.2024
घोषणा की तारीख / <b>Date of Pronouncement:</b>	20.06.2024

**आदेश/O R D E R**

**PER BENCH:**

These bunch of appeals are filed by different assesseees denying final registration under Section 12AA, 10(23C) and 80G(5) of the Income Tax Act, 1961 as against the orders passed by Commissioner of Income Tax (Exemption) as follows:

Sr. No.	ITA No.	Name of the Assessee	Order under Section & Date	Delay in filing appeal before ITAT	Remarks
1.	414/Ahd/2024	Navjivan Charitable Trust	12AA 10.01.2024	NIL	Ex-parte order
2.	452/Ahd/2024	Navjivan Charitable Trust	80G 24.01.2024	NIL	Late filing of Form 10AB
3.	793/Ahd/2024	Shri Chamunda Mataji Madh Trust	12AA 19.02.2024	NIL	Ex-parte order
4.	944/Ahd/2024	Powertrac Charitable Trust	12AB 19.02.2024	17 days	Ex-parte order
5.	945/Ahd/2024	Powertrac Charitable Trust	80G 07.03.2024	NIL	Late filing of Form 10AB
6.	1023/Ahd/2024	Shri Chamunda Mataji Madh Trust	80G 13.03.2024	3 days	Late filing of Form 10AB
7.	1171/Ahd/2024	Help Friend Foundation	12AA 18.09.2023	195 days	Ex-parte Order
8.	1172/Ahd/2024	Help Friend Foundation	80G 26.09.2023	187 days	Late filing of Form 10AB
9.	1181/Ahd/2024	Samarpan Charitable Trust	80G 10.01.2024	82 days	Late filing of Form 10AB
10.	1191/Ahd/2024	Mahek Charitable Trust	10(23C) 27.03.2024	9 days	Late Filing of Form 10AB

2. The Registry has noted that there are delays in filing six appeals before this Tribunal. Respective Assessee Trusts have filed separate Notarized Affidavits explaining the delay in filing the appeal as follows:-

*“That I am not at all conversant with the Income Tax matters nor do I operate computers or log into the Income Tax Portal. Our Trust has never faced Income Tax litigation in the past. It was only recently in the month of April, 2024, that I came to know about rejection of Exemption / Registration u/s 10(23C) of the Act in the case of one Trust of Anand in case of Mahek Charitable Trust. Then, immediately, we contacted our CA and inquired about the status of our Trust, and came to know that our application u/s 12AB is rejected by CIT(Exemption), Ahmedabad vide order dated 19/02/2024. Thereupon, we were advised that we have to file appeal before Hon’ble ITAT against the said order, and we entrusted the matter to Advocate at Ahmedabad to prepare and file the appeal before Hon’ble ITAT, Ahmedabad Bench.*

*Hence, the delay has occurred due to this bonafide reason and unavoidable circumstances, and in the interest of justice, the delay in filing this appeal, may kindly be condoned, and appeal may kindly be decided on merits, and oblige.”*

3. The Ld. Counsel Mr. Mehul K. Patel appearing for the assessee brought to our notice the various Circulars issued by CBDT and the latest Circular No. 7/2024 dated 25.04.2024, wherein the Board under Section 119 of the Act, with a view to avoid and mitigate genuine hardship in late filing of the applications, the Board has extended time till 30.06.2024 for registration under Section 10(23C), under Section 12AA and Section 80G(5) of the Act. Therefore, pleaded to condone the delay in filing the appeals by the respective assessee trust. Further, the above Assessee Trusts are located in small and remote places of Balasinar, Chotila and Anand of Gujarat and they could not comply with the e-filing procedure and the delay may be condoned. Ld. CIT-D.R. Mr. H. Phani Raju appearing for the Revenue has no serious objection in condoning the delay. Thus, the delays in filing the appeals before this Tribunal by the Assessee Trusts are hereby condoned.

4. Ld. Counsel submitted the assessee was provided hearing notices by email by Ld. Commissioner of Income Tax (Exemption), the assessee neither filed any submissions nor sought for any

adjournment. Therefore, the application for registration under 12AA of the Act was being rejected by passing ex-parte orders. The Ld. Counsel further submitted though the Assessee Trusts filed its applications within the due dates prescribed under the Act, it could not response to the email notices issued to the Assessee Trusts. However, the Ld. Counsel under taken that it has all relevant materials and evidences in support of its claim for final registration under Section 12AA/12AB/10(23C) of the Act and the Assessee Trusts were already granted provisional registration by Ld. C.I.T(E), therefore, in the interest of justice prayed that one more opportunity be given to the Assessee Trusts for final registration under the Act.

5. Ld. CIT-D.R. has no serious objection in setting-aside the matter to the file of Ld. CIT(E) but with a condition that the Assessee Trusts should make use of this final opportunity and produce all necessary documents and details before CIT(E).

6. Heard rival submissions, and perused the materials available on record. We hereby set-aside in ITA No. 414/Ahd/2024, 793/Ahd/2024, 944/Ahd/2024, 1171/Ahd/2024 and 1191/Ahd/2024 back to the file of Ld. CIT(E) to give one more opportunity of hearing to the respective Assessee Trusts. Needless to say the Assessee Trusts should furnish all the relevant materials, documents and the records for final registration of the Trust under the Act and Ld. CIT(E) pass orders in accordance with law.

7. In the result, **the appeals filed by the Assessee Trusts in ITA Nos. 414/Ahd/2024, 793/Ahd/2024, 944/Ahd/2024, 1171/Ahd/2024 and 1191/Ahd/2024 are allowed for statistical purposes.**

8. Remaining appeals namely ITA No. 452/Ahd/2024, 945/Ahd/2024, 1023/Ahd/2024, 1172/Ahd/2024 and 1181/Ahd/2024 are late filing of Form 10AB by the respective Assessee Trusts for registration under Section 80G(5) of the Act. As per the CBDT Circular No. 7/2024 dated 25.04.2024 the same is covered by Para 4.1 of the Circular which reads as under:-

*“4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.”*

9. Thus, The appeals filed by Assessee Trusts are covered by the above Circular No. 7/2024 dated 25.04.2024. Accordingly, in the interest of justice, the above appeals are restored to the file of Ld. CIT(E) for de-novo consideration after giving due opportunity of hearing to the Assessee Trusts and thereafter pass orders in accordance with law.

10. In the result, **the appeals filed by the Assessee Trusts in ITA No. 452/Ahd/2024, 945/Ahd/2024, 1023/Ahd/2024, 1172/Ahd/2024 and 1181/Ahd/2024 are allowed for statistical purposes.**

**Order pronounced in the Court on 20.06.2024 at Ahmedabad.**

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**  
Ahmedabad, dated 20/06/2024  
Tanmay, Sr. P.S.

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

**TRUE COPY**

आदेश की प्रतिलिपि अग्रेषित/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 ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad