

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

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND  
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**ITA No.1024/Ahd/2024**

Dev Darshan Parivar Cheritable Trust, Opp. Jain Derasar, Jintan Road, Surendranagar – 363 520 Gujarat. <b>[PAN – AABTD 6140 P]</b>	Vs.	Commissioner of Income Tax (Exemption), Room No. 609, 6 <sup>th</sup> Floor, Income Tax Office (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380 015.
(Appellant)		(Respondent)
Assessee by	Shri Mehul K. Patel, Advocate	
Revenue by	Shri Sudhendu Das, CIT-DR	
Date of Hearing	19.06.2024	
Date of Pronouncement	25.06.2024	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

1. The present appeal is filed by the applicant Trust against the order dated 23.02.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad.
2. The applicant is a Public Charitable Trust filed application for registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 on 30.09.2023. The provisional registration was approved on 02.12.2022 and granted provisional registration u/s 12A(1)(ac)(vi) and thus, provisionally it was approved from A.Y. 2023-24. The CIT(E) called upon the applicant for certain details/documents vide notices dated 23.11.2023 and 05.01.2024 especially the audited accounts for F.Y. 2023-24. The Applicant did not respond the said notices and therefore, the CIT(Exemption) rejected the application filed in Form No. 10AB u/s 12A(1)(ac)(iii) and cancelled the provisional registration vide order dated 23.02.2024.
3. Being aggrieved by the order dated 23.02.2024, the applicant filed present appeal before us.

4. The Ld. AR submitted that non conversant of the Income Tax matters as well as not operating the computers or log in to the Income Tax portal, the applicant could not follow the procedure under the impression that since there was not income tax litigation faced by the Trust in the past. Hence, there was delay of 22 days in filing the present appeal for which is may be condoned. The Ld. AR submitted that the applicant was not conversant of the Income Tax Portal, the applicant was not aware about the hearing notices issued by the CIT(Exemption) and could not represent their case properly. The Ld. AR submitted that the CIT(Exemption) passed ex-parte order therefor, the matter may be remanded back to the file of the CIT(Exemption) for proper adjudication of the application of the applicant trust after taking cognizance of the documents/details as required under the Income Tax Statute.

5. The Ld. DR relied upon the order dated 23.02.2024 passed by the CIT(E).

6. We have heard both the parties and perused all the relevant material available on record. There is a delay of 22 days in filing the present appeal for which the applicant trust has filed the condonation of delay application. The reasons stated therein appears to be genuine, hence the delay is condoned. It is pertinent to note that the applicant was not aware about the log in to the Income Tax Portal and was under bona fide belief that the applicant trust filed all the required documents. Besides this the applicant's CA has also not followed the procedure and being the lapse on the part of the professionals, the applicant cannot be penalised. The CIT(Exemption) passed ex-parte order without giving sufficient opportunity to the applicant to submit the details/documents. Therefore, it will be appropriate to remand back this matter to the file of the CIT(Exemption) for allowing the applicant to file the required details as per Income Tax Statute within the stipulated time given by the CIT(Exemption). The CIT(Exemption) after taking cognizance of the said details decide the applicant filed by the applicant as per the Income Tax Statute. Needless to say, the applicant be given opportunity of hearing by following principles of natural justice. It is pertinent to note that, the applicant will fully cooperate with the proceedings and will promptly participate as well as file details within stipulated time. If the applicant fails to do so, the CIT(Exemption) will note the same and decide the case accordingly as per law.

7. In result, appeal of the applicant trust is partly allowed for statistical purpose.

Order pronounced in the open Court on this 25<sup>th</sup> June, 2024.

*Sd/-*  
**(MAKARAND VASANT MAHADEOKAR)**  
Accountant Member

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 25<sup>th</sup> June, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*