

आयकर अपीलीय अधिकरण, अहमदाबाद ख्यायपीठ 'C' अहमदाबाद।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"D" BENCH, AHMEDABAD**

**BEFORE SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**  
**AND**  
**SHRI MAKARAND VASANT MAHDEOKAR, ACCOUNTANT**  
**MEMBER**

**ITA No.1118/Ahd/2023**  
**Assessment Year: N.A.**

Nutan Nirmata Foundation Tal. Sanand, Godhavi, Ahmedabad-382115.	Vs	The Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.:AAICN7752K]		
<b>अपीलाथ/ (Appellant)</b>		<b>जवाबदाथ/ (Respondent)</b>

Appellant by :	Shri Parin Shah, A.R.
Respondent by :	Dr. Darsi Suman Ratnam, CIT DR

सुनवाई का ताराख/Date of Hearing:	26.06.2024
घोषणा का ताराख /Date of Pronouncement:	28.06.2024

**आदेश/O R D E R**

**PER TR SENTHIL KUMAR, JUDICIAL MEMBER:**

This appeal filed by the by the assesseees as against ex-parte order dated 04.11.2023, passed by Commissioner of Income Tax (Exemption), denying registration under Section 12AB of the Income Tax Act, 1961.

2. Ld. Senior Counsel Shri S.N Soparkar, appearing for the assessee submitted that 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 order. The Ld. Counsel further submitted though the Assessee Trust filed its application within the due date prescribed under the Act, it could not response to the email notices issued to the Assessee Trust. However, the Ld. Senior Counsel under taken that the assessee-trust has all relevant materials and evidences in support of its claim for final registration under Section 12AB of the Act and the Assessee Trust was 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 Trust for final registration under the Act.

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

4. Heard both parties, and perused the materials available on record. Considering the undertaking made before us, we hereby set-aside the matter back to the file of Ld. CIT(E) to give one more opportunity of hearing to the Assessee Trust. Needless to say the Assessee Trust should furnish all the relevant material, document and the record for final registration of the Trust under the Act and Ld. CIT(E) to pass order in accordance with law.

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

**Order pronounced in the Court on 28.06.2024 at Ahmedabad.**

Sd/-  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**

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

Ahmedabad, dated 28/06/2024 (True Copy)  
*Manish, Sr. P.S.*