

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

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

**ITA No. 1094/Ahd/2023
Assessment Year 2017-18**

Ganpat Vidhyanagar Uma Parivar Trust, Ganpat Vidhyanagar, Gozariya Highway, Mehsana, Kherva-382711 Gujarat PAN: AAATG4416G (Appellant)	Vs	Income Tax Officer (Exemption), Palanpur (Respondent)
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**Assessee Represented: Shri Samir Vora, A.R.
Revenue Represented: Shri Sudhendu Das, CIT-DR**

Date of hearing : 05-08-2024
Date of pronouncement : 08-08-2024

आदेश/ORDER

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

This appeal is filed by the Assessee as against the appellate order dated 27.10.2023 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

2. The brief facts of the case is that the appellant is a public charitable trust registered under the Gujarat Public Trust Act with registration No.E-4147, Mehsana dated 18.04.2001. The assessee also registered under section 12A of the Income Tax Act vide certificate dated 09.03.2006 which is engaged in educational activity as well as running a hostel mainly for the students of Ganpat University. The assessee filed its Return of Income for the Asst. Year 2017-18 on 15.02.2018 declaring total income of Rs.1,00,921/-. The return was selected for scrutiny assessment and the A.O. disallowed the claim of accumulation of income of Rs.82,00,000/- as well as the permissible exemption at 15% amounting to Rs.21,99,278/-. Thus the A.O. determined the total income at Rs.1,03,99,278/-. Since the assessee failed to file Form 10B within the statutory time limit prescribed under the Act, thereby denied exemption u/s. 11 and demanded tax thereon.

3. Aggrieved against the assessment order, the assessee filed an appeal before Ld. CIT(A) wherein it has contended that assessee has filed applications for condonation of delay in filing Form 10B and 9A before Pr.CIT(Exemption), Ahmedabad based on Circular No. 30/2019 dated 17.12.2019 and requested to condone the delay in filing Form 10B and 9A. However the outcome of the above applications were not filed before the Ld.CIT(A), thereby the Ld. CIT(A) dismissed the appeal filed by the assessee.

4. Aggrieved against the appellate order, the assessee filed the present appeal before us. At the outset, Ld. Counsel Shri Samir Vora appearing for the assessee submitted before us, the

applications condoning the delay in filing Form 9A vide order dated 12.06.2020 and delay in filing Form 10B vide order dated 24-02-2020 passed by Ld. CIT(Exemption), Ahmedabad. Thus Ld. Counsel pleaded the above orders may be taken on record and set aside the matter back to the file of Assessing Officer for verification and pass orders in accordance with law.

5. Ld. CIT-DR Shri Sudhendu Das appearing for the Revenue submitted that even before the Ld. CIT(A) the above orders condoning the delay were not submitted by the assessee. Therefore it is a fit case to set aside the matter back to the file of Assessing Officer for verification and pass orders on merits.

6. Recording the above submissions of rival parties and taking on record, the orders passed by Ld. CIT(E) dated 12.06.2020 and 24.02.2020, the matter is set aside to the file of Jurisdictional Assessing Officer to consider the above orders passed by Ld. CIT(E) and frame assessment order in accordance with law by providing an opportunity of hearing to the assessee. Needless to state that the assessee should co-operative by filing all required details, documents before JAO to pass order on merits.

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

Order pronounced in the open court on 08-08-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 08/08/2024

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