

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTNAT MEMBER

ITA Nos. 1085 & 1086/Ahd/2024
Assessment Year: NA

Aatash Nor Control Foundation, 213, Devarc Commercial Complex, Nr. Iscon Circle, S.G. Highway, Ahmedabad-380015 PAN : AAITA 7741 C	बनाम/ Vs.	The Commissioner of Income-tax (Exemption), Ahmedabad
(Appellant)		(Respondent)
Assessee by	Shri Mahesh Chhaged, AR	
Revenue by	Shri Sudhendu Das, CIT-DR	
Date of Hearing	18.09.2024	
Date of Pronouncement	27.09.2024	

आदेश/ ORDER

PER MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER :

These two appeals are filed by the same assessee against separate orders passed by the Commissioner of Income-tax (Exemption), Ahmedabad [hereinafter referred to as "CIT (Exemption)" for short], vide order dated 27.03.2024 and 12.03.2024, rejecting the applications filed by the assessee for grant of registration under Section 12AB of the Act and application seeking approval under Section 80G(5) of the Act, respectively.

2. The Grounds raised by the assessee in the respective appeals are as under:-

ITA No. 1085/Ahd/2024

1. The order passed by the Ld. CIT(E) rejecting the application filed for registration is against law, equity and justice.

[2]

2. *The Ld. CIT(E) has erred in law and facts in rejecting the application filed u/s 12A(1)(ac)(iii) of the Act.*

ITA No. 1086/Ahd/2024

1. *The order passed by the Ld. CIT(E) rejecting the application filed u/s 80G(5)(iv) of the Act is against law, equity and justice.*

2. *The Ld. CIT(E) has erred in law and facts in rejecting the application filed u/s 80G(5)(iv) of the Act on ground of delay in filing application.*

ITA No. 1085/Ahd/2024

3. The assessee-trust/foundation filed an application for registration of Trust u/s 12AB of the Act on 25.09.2023. The CIT(Exemption) vide order dated 27.03.2024 held that the assessee did not furnish any details/explanation in response to the notice dated 21.03.2024, and he also observed vide the said show-cause notice that the activities carried out by the institution are not found in consonance to the objectives of the institution, details of M/s. Gravity Global Green Energy LLP and details of activities carried out by it and reason of making payment to labours of said company and details of permission or prior approval obtain from Government of India with regard to the set-up of house research facility to prepare a prototype drone and research on navigation of drone using AI as the same could be matter of national security. The CIT (Exemption) further relied upon the decisions of Hon'ble Supreme Court in the case of CIT Vs. Dawoodi Bohara Jamat in Civil Appeal No. 2492 of 2014 and M/s. New Noble Educational Society in Civil Appeal No. 3795 of 2014. The CIT (Exemption) rejected the application filed in Form No. 10AB u/s 12A(1)(ac)(iii) of the Act and also cancelled the provisional registration.

4. Being aggrieved by the order of the CIT(Exemption), the assessee is now in appeal before us.

[3]

5. The ld. AR submitted that the assessee could not file the requisite details, and one more opportunity should be granted to the assessee to file the details related to activities of Trust/foundation as well as the objects to achieve the same along with other details as observed in the order of the CIT (Exemption).

6. The ld. DR relied upon the order of the CIT (Exemption).

7. We have heard both the parties and perused all the material available on record. It is pertinent to note that the appellant has not responded to the show-cause notice issued by the CIT (Exemption) on 21.03.2024, but in the interest of justice, it will be appropriate to remand back the matter to the file of the CIT (Exemption) for appropriate adjudication of the issues on merit after the appellant filed the details and explanation before the CIT (Exemption) and decide the matter as per Income-tax statute. Needless to say, the appellant be given opportunity of hearing by following the principles of natural justice. The appellant will fully co-operate with the hearing before the CIT (Exemption); otherwise, the CIT (Exemption) is at liberty to decide the matter as per Income-tax statute.

Thus, the ITA No.1085/Ahd/2024 is partly allowed for statistical purposes.

8. Further, it is directed to the appellant to pay Rs.5000/- to the Prime Minister's Relief Fund as the appellant, despite giving opportunity, has failed to respond to the show-cause notice before the CIT (Exemption). The payment of the same should be made within two weeks from the date of receipt of this order.

[4]

ITA No. 1086/Ahd/2024

9. As relates to ITA No. 1086/Ahd/2024, the said appeal is filed belatedly before us. But, after taking cognizance of the appellant's submission, we are condoning the said delay; and the rejection of the application for approval under clause (iii) of first proviso to sub-section (5) of Section 80G of the Act vide order dated 12.03.2024 passed by the CIT (Exemption) be also remanded back to the file of the CIT (Exemption) for proper adjudication of the issues after taking cognizance of the evidences which will be filed by the appellant. The appellant will cooperate with the proceedings before the CIT (Exemption).

Thus, ITA No. 1086/Ahd/2024 is also partly allowed for statistical purposes.

10. In the result, both the appeals filed by the assessee are partly allowed for statistical purposes.

Order pronounced in the open Court on 27/09/2024 at Ahmedabad.

Sd/-

Sd/-

(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Ahmedabad, Dated 27/09/2024

****btk**

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, अधिकरण अपीलीय आयकर, /DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

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