

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

**BEFORE DR. BRR KUMAR, ACCOUNTANT MEMBER &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.973/Ahd/2023
(Assessment Year: NA)

M. Alibhai Amarshibhai Trust, Amba Chowk Khoja Wad, Nr. Khoja Masjid, Bhavnagar, Gujarat-364001	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAETM0042N]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Mohit Balani, A.R.
Respondent by:	Shri Prothviraj Meena, CIT DR

Date of Hearing	14.10.2024
Date of Pronouncement	14.10.2024

ORDER

PER DR. BRR KUMAR - ACCOUNTANT MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Exemption), (in short “Ld. CIT(E)”), Ahmedabad, vide order dated 29.09.2023.

2. The Assessee has taken the following grounds of appeal:-

“1. *Learned CIT(E) has erred in law and on facts of the case in passing the impugned order ex-parte.*

2. *Learned CIT(E) has erred in law and on the facts of the case in rejection the provisional registration of the Appellant u/s 12AB of the Act.*

3. *Your appellant reserves the right to add, delete, modify or revise any ground of appeal.”*

3. At the outset, we observe that the appeal is time barred by 03 days. The delay of 03 days is condoned on due consideration of facts and owing to smallness of delay causing no perceptible prejudice to other side.

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4. The application for registration of Trust under Section 12AB of the Income Tax Act, 1961 has been rejected by the Ld. CIT(E) on the grounds that the assessee failed to file any submissions on the dates given for the hearing.

5. Both the parties fairly submitted that the assessee can be given an opportunity to represent his case before Ld. CIT(E). Hence, the matter is being remanded back to the Ld. CIT(E) for examining the issue afresh and issue notice of hearing to the assessee, the assessee should not misuse the opportunity given for hearing and shall comply with the notices issued without fail.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

The order is pronounced in the open Court on 14.10.2024

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Ahmedabad; Dated 14/10/2024

TANMAY, Sr. PS

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, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad