

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

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

I.T.A. No.1130/Ahd/2024  
(Assessment Year: NA)

All Gujarat Veteranarian Social Security Trust, Krishi Bhavan, Block-B, 2 <sup>nd</sup> Floor, CH Road, Sector 10-A, Gandhinagar-382010	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAATA9712H]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri M K Patel, Advocate
<b>Respondent by:</b>	Shri Prothviraj Meena, CIT DR

<b>Date of Hearing</b>	15.10.2024
<b>Date of Pronouncement</b>	15.10.2024

O R D E R

**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 27.03.2024.

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

“(1) The learned CIT (Exemption) was not justified in rejecting application filed u/s. 10AB u/s. 12A(1)(ac)(ii) of the Act on the ground that the objects are not found to be for public at large.

(2) The learned CIT(Exemption) was not justified in rejecting application filed u/s. 10AB u/s. 12A(1)(ac)(ii) on the ground that the appellant has not complied with the essential details required as per Income-tax Rules 17A(2)(k).

(3) The ld. Pr. CIT erred by not granting the appellant sufficient time and proper opportunity of being heard and thus violated principles of natural justice. The show cause notice dated 18-3-2024 is sent in mail and reply was to file before 21-3-2024 within 3 days.

- 2-

(4) *The appellant craves leave to add, alter or vary any of the ground(s) of appeal.”*

3. On going through the records we find that the notice has been issued by the Ld. CIT(E) on 18.03.2024 to file the reply by 21.03.2024 which the assessee could not. We find that the time given to the assessee to reply was too short.

4. Hence, in the interest of justice, at the request of both the parties the file is being remanded to the Ld. CIT(E) to give another opportunity of being heard to the assessee and examine the issue of registration.

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

**The order is pronounced in the open Court on 15.10.2024**

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated 15/10/2024

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