

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

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

I.T.A. No.631/Ahd/2024
(Assessment Year: N.A.)

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| Masani Meldi Sadhana Foundation, 660, 2 Fulmali Vago, Santram Bhagol, Vill & Post Padra, Vadodara Gujarat-391440 | Vs. | Commissioner of Income Tax (Exemption), Ahmedabad |
| [PAN No.AANCM0431H] | | |
| (Appellant) | .. | (Respondent) |

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|------------------------------|-------------------------------|
| Appellant by : | Shri Krish Desai, A.R. |
| Respondent by: | Shri Prothviraj Meena, CIT-DR |
| Date of Hearing | 22.10.2024 |
| Date of Pronouncement | 22.10.2024 |

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL 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 26.02.2024.

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

“Ground No. I – Principle of natural Justice - Ex-parte order:

1. *On the facts and in the circumstance of the case and in law, the CIT(E) erred in passing the ex-parte order in gross violation of principles of natural justice, without considering the fact that when the application is made- this indicates that the Appellant is interested in obtaining registration, and, the application is not made only for the sake of making the same,*

2. *The Appellant prays that the order passed by the CIT (E) be treated as passed in gross violation of principles of natural justice and as such the same be treated as illegal, bad in law, null and void.*

Without prejudice to above:

3. *In alternative to above, the order of the CIT(E) be set aside to his Hie and the Appellant be granted opportunity to represent its case before the CIT(E).*

Without prejudice to above:

Ground No. II: Rejection of Registration:

1. On the facts and in the circumstances of the case and in law, the CIT(E) erred in refusing to grant registration under section 12AB of the Act.

2. The Appellant prays that the order of rejection be deleted and the Appellant be granted registration under section 12AB of the Act.

Ground No. III: General

The Appellant craves leave to add to, alter and/ or amend all or any of the foregoing grounds of appeal.”

3. At the outset, we find that the order passed by Ld. CIT(E) is an ex-parte order. The Ld. Counsel for the assessee submitted that given an opportunity, due compliance would be made before the Ld. CIT(E), as the required documents could not be filed by the assessee.

4. The Ld. D.R. has no objection, if the matter is remitted back to the file of Ld. CIT(E) by way of de-novo appellate proceedings.

5. In this view of the matter, the case of the assessee is remanded back to the file of the Ld. CIT(E) to examine the entire issue de-novo, after providing reasonable opportunity of hearing to the assessee.

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

This Order is pronounced in the Open Court on 22/10/2024

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Ahmedabad; Dated 22/10/2024
TANMAY, Sr. PS

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

TRUE COPY

- 3-

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