

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

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

I.T.A. Nos.678&679/Ahd/2024  
(Assessment Year: N.A.)

Shri Vishwakarma Nav Pargana Gajjar Suthar Samaj Trust, Suigam At Suigam, P.O. Suigam, Suigam, Banaskantha-385570	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.ABFTS9087F]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Mehul Thakkar, A.R.
<b>Respondent by:</b>	Shri Prothviraj Meena, CIT D.R.
<b>Date of Hearing</b>	24.10.2024
<b>Date of Pronouncement</b>	04.11.2024

ORDER

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

Both appeals have been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide orders dated 11.10.2023 & 20.10.2023.

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

**ITA No. 678Ahd/2024**

“1. The Ld. CIT-Exemption, Ahmedabad has erred in law in rejecting the application for registration of trust u/s 12AB of the IT Act on the ground that appellant failed to respond the various notices, however, the fact is that no such notices had been served on the appellant.

2. The appellant craves leave to add, alter or delete any ground either before or in the course of hearing of the appeal.”

**ITA No. 679/Ahd/2024**

“1. The Ld. CIT-Exemption, Ahmedabad has erred in law in rejecting the application for registration of trust u/s 80G(5)(iii) of the Income Tax Act on the ground

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*that appellant does not have any valid order for registration u/s. 12A(1)(ac)(iii) of the Act in form No.10AD.*

*2. The appellant craves leave to add, alter or delete any ground either before or in the course of hearing of the appeal.”*

3. The Ld. CIT(Exemption) summarily dismissed the application for registration of the Trust under Section 12AB of the Act filed by the assessee owing to lack of response by the assessee to the notices issued on 12.08.2023 and 03.10.2023.

4. Before us, the Ld. Counsel for the assessee submitted that the said notices have not been received by the assessee and prayed that if given an opportunity, due compliance would be made before the Ld. CIT(E).

5. The Ld. D.R. fairly agreed to remand the matter to the Ld. CIT(E) for de-novo consideration and application afresh.

6. Hence, the matter is hereby remitted to Ld. CIT(E) to pass an order after taking into consideration the submissions of the assessee. The assessee shall comply to all the notices before the Ld. CIT(E) from time to time without any delay.

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

**This Order is pronounced in the Open Court on 04/11/2024**

**Sd/-**  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

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

(True Copy)

Ahmedabad; Dated 04/11/2024  
TANMAY, Sr. PS