

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

**BEFORE DR.BRR KUMAR, VICE PRESIDENT  
SHRI TR SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No.1449/Ahd/2024  
(Assessment Year: 2016-17)

The Income Tax Officer (Exemptions), Vadodara.	Vs.	Shethani Manekbai Charitable Trust, Modiya Street, Dalal Wada, Kapadwanj, Gujarat-387620
[PAN No.AABTS1222M]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri AP Singh, CIT.DR
<b>Respondent by:</b>	Ms Amrin Pathan, AR

<b>Date of Hearing</b>	11.12.2024
<b>Date of Pronouncement</b>	13.12.2024

ORDER

**PER: DR. BRR KUMAR, VICE PRESIDENT:**

This appeal has been filed by the Revenue against the order passed by the Ld.Commissioner of Income Tax (Appeals), vide order dated 07.06.2024, passed for the Assessment Year 2016-17.

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

1. *Whether the Ld.CIT(A) has erred in the law and on facts in allowing the exemption of Rs.1,68,99,572/- u/s. 11(1)(d) of the Act despite the fact that the assessee is not registered under section 12A of the Act.*

2. *Prejudice to question no.1, whether the Ld.CIT(A) has erred in the law and on fact in allowing the exemption of Rs.1,68,99,572/- u/s.11(1)(d) of the Act despite the fact that the assessee has not furnished audit report in form 10B within due date as required under section 12A of the Act.*

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3. The revenue craves to add, alter amend modify, substitute, delete and/or rescind all or any grounds of appeal on or before the final hearing, if necessary, so arises.

3. At the outset, the Ld. DR fairly submitted that the Tax effect involved in this appeal is below the tax limit prescribed by the CBDT Circular No. 09/2024 dated 17.09.2024. Accordingly, the appeal of the Revenue is hereby dismissed as *infructuous*.

4. In the result, the appeal of the revenue is dismissed due to low tax effect.

**Order pronounced in Open Court on 13.12.2024**

**Sd/-**

**(TR SENTHIL KUMAR)  
JUDICIAL MEMBER**

**Sd/-**

**(DR. BRR KUMAR)  
VICE PRESIDENT**

Ahmedabad; Dated 13.12.2024

Manish, 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**