

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

ITA No. 1782/Ahd/2024

Rabari Engineers Association 28, Vinayak Bunglow, Nr. Railway Crossing Sola, Ahmedabad-380061 Gujarat PAN: AADTR1193A (Appellant)	Vs	Commissioner of Income Tax (Exemptions), Ahmedabad (Respondent)
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Assessee Represented: Shri M. S. Chhaged, A.R.
Revenue Represented: Shri A.P. Singh, CIT-DR

Date of hearing : 17-12-2024
Date of pronouncement : 18-12-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against denial of Final Registration under section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide order dated 03-09-2024 passed by Commissioner of Income Tax (Exemption), Ahmedabad.

2. The solitary grievance of the assessee is that the assessee was given opportunity to explain its case on 06-07-2024 and 09-08-2024. In both the hearings, the assessee filed detailed reply. Whereas Ld. CIT(E)

considered the first reply and failed to consider the second reply filed physically before the Office of Ld. CIT(E) on 20-08-2024. Without taking note of the reply filed by the assessee, Ld. CIT(E) denied Final Registration u/s. 80G(5) of the Act and also cancelled Provisional Approval granted to the Assessee Trust. Thus Ld.Counsel for the assessee submitted before us that the reply filed on 20-08-2024 before Ld. CIT(E) be considered and requested one more opportunity be given to the assessee for Final Registration u/s. 80G(5) of the Act and also restore Provisional Approval granted to the Assessee Trust.

3. Ld. CIT-DR appearing for the Revenue has no objection in setting aside the matter back to the file of Ld. CIT(E) for granting Final Registration u/s. 80G(5) of the Act.

4. Recording the above submissions of the rival parties, the appeal is allowed by setting aside the matter back to the file of Ld. CIT(E) and grant proper opportunity of hearing to the assessee and pass order in accordance with law.

5. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 18-12-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER
Ahmedabad : Dated 18/12/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT

4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद