

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 1374/Ahd/2024
(Assessment Year: -)

A J Charitable Trust, 62, Jantanagar, Nr. Post Office Romal, Vanch, Gujarat-382449 [PAN : AAITA 0993 Q]	Vs.	Commissioner of Income-tax (Exemption), Vejalpur, Ahmedabad
(Appellant)	..	(Respondent)

Appellant by :	Shri Vivek Chavda, AR
Respondent by:	Shri R.N. Dsouza, CIT-DR

Date of Hearing	16.12.2024
Date of Pronouncement	19.12.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Exemption), Ahmedabad (hereinafter referred to as "CIT(E)" for short) dated 15.05.2024, rejecting the application for registration of the Trust u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The brief facts of the case are that the assessee had filed an application seeking registration of the Trust under Section 12AB of the Act in Form No.10AB under Rule 17A of the I.T. Rules, 1962 on 11.11.2023. The ld. CIT (E), vide impugned order, rejected the assessee's application for registration u/s 12AB owing to non-response and non-submission of required details by the assessee.

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3. Aggrieved with the order of the Ld. CIT(E) rejecting the application of the assessee for registration u/s 12AB of the Act, the assessee is now in appeal before the Tribunal.

4. Before us, the Ld. AR submitted that the assessee was unable to respond to the notices issued by the Ld. CIT(E) within the prescribed timeframe due to the insufficient response time provided. He further stated that the assessee did not frequently access its email account, which led to missing the notices sent by the Department via email. The Ld. AR pleaded that, given an opportunity, due compliance would be made before the Ld. CIT(E). Hence, keeping in view the entire facts and circumstances of the case and in the interest of justice, we deem it appropriate to restore the matter to the file of the Ld. CIT(E) to pass the order afresh, after due issue of notice of hearing to the assessee on a valid email ID.

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

The order is pronounced in the open Court on 19.12.2024

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Ahmedabad; Dated 19/12/2024

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

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आदेश की प्रतिलिपि □ ग्रेषित/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(E)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

True Copy

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad