

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, HON'BLE JUDICIAL MEMBER AND  
SHRI BIJAYANANDA PRUSETH, HON'BLE ACCOUNTANT MEMBER  
(Hybrid Hearing)**

| Sl. No. | ITA No.              | Asst. Year | Name of Appellant  | Name of Respondent               |
|---------|----------------------|------------|--|----------------------------------|
| 1.      | 1131/SRT/2024<br>(A) | -----      | Navsari Bazar and Sagrampura<br>Surati Modh Ganchi Vanik<br>Punch,<br>2/4587, A B Main Road,<br>Sagrampura, Surat - 395002<br><b>PAN: AAATN1826H</b>                 | The CIT(Exemption),<br>Ahmedabad |
| 2.      | 1132/SRT/2024<br>(A) | -----      | Suryavanshi Svakul Shali,<br>Plot No.206-207, Gali No.5,<br>Opp. Shree Jivheshar Mandir,<br>Limbayat, Udhna, Surat-<br>394310<br><b>PAN: AALTS5516Q</b>              | The CIT(Exemption),<br>Ahmedabad |
| 3.      | 1133/SRT/2024<br>(A) | -----      | Shree Gopalji Maharaj Trust<br>Asta,<br>01, Asta Kamraj, Surat - 394320<br><b>PAN: AALTS5516Q</b>  | The CIT(Exemption),<br>Ahmedabad |
| 4.      | 1134/SRT/2024<br>(A) | -----      | Samvedna Public Charitable<br>Trust,<br>C/o. Shishudip Hospital, Behind<br>Sardar Smarak Hospital, Sardar<br>Baug, Bardoli, Surat - 394601<br><b>PAN: AAFTS9332J</b> | The CIT(Exemption),<br>Ahmedabad |
| 5.      | 1135/SRT/2024<br>(A) | -----      | Vidhya Vihar Sankul Trust,<br>308, Proton Plus, Near Star<br>Bazar, Pal Road, Surat - 395009<br><b>PAN: AACTV8051G</b>   | The CIT(Exemption),<br>Ahmedabad |
| 6.      | 1136/SRT/2024<br>(A) | -----      | Sardar V. Patel Smruti Fund,<br>2/1080, Chhowala Street,<br>Sagrampura, Surat - 395002<br><b>PAN: AAGTS7392K</b>   | The CIT(Exemption),<br>Ahmedabad |
| 7.      | 1137/SRT/2024<br>(A) | -----      | Vision Medical Foundation for<br>Rural Health and Research,<br>Behind Sardar Smarak Hospital,<br>Sardar Baug, Bardoli, Surat -<br>394601<br><b>PAN: AACTV8031G</b>   | The CIT(Exemption),<br>Ahmedabad |
| 8.      | 1138/SRT/2024<br>(A) | -----      | Asta Gamno Panino Aero<br>Bharvani Sanstha,<br>01, Asta Kamrej, Surat - 394320<br><b>PAN: AAITA5495P</b>   | The CIT(Exemption),<br>Ahmedabad |
| 9.      | 1139/SRT/2024<br>(A) | -----      | Shree Lallubhai Parsottambhai<br>Patel Kelavani Mandal,<br>Timba Kamraj, Surat - 394221<br><b>PAN: AAKTS6004J</b>  | The CIT(Exemption),<br>Ahmedabad |

|     |                      |       |  |                                  |
|-----|----------------------|-------|--|----------------------------------|
| 10. | 1140/SRT/2024<br>(A) | ----- | Yashvi Foundation Charitable Trust,<br>806, Luxuria Business Hub, Near V. R. Mall, Vesu, B.O. Vesu BO,<br>Surat - 395007<br><b>PAN: AAATY8001H</b> | The CIT(Exemption),<br>Ahmedabad |
|-----|----------------------|-------|--|----------------------------------|

|                               |                              |
|-------------------------------|------------------------------|
| <b>Date of Hearing:</b>       | 27/01/2025                   |
| <b>Date of Pronouncement:</b> | 28/01/2025                   |
| <b>Appellant by:</b>          | Shri P. M. Jagasheth, CA     |
| <b>Respondent by:</b>         | Shri Ravinder Sindhu, CIT-DR |

### आदेश / ORDER

#### PER BIJAYANANDA PRUSETH:

These ten appeals emanate from the orders dated 02.09.2024 and 03.09.2024, passed by the learned Commissioner of Income-tax (Exemption), Ahmedabad [in short, 'CIT(E)'], wherein the CIT(E) rejected assessee's application for registration of trust u/s 12A(1)(ac)(iii) of the Income-tax Act (in short, 'the Act') and also cancelled the provisional approval u/s 12A(1)(ac)(iii) of the Act. In ITA No.1131/SRT/2024, the CIT(E) rejected the application for grant of final registration u/s 80G(5)(iii) of the Act and cancelled the provisional approval u/s 80G(5)(iii) granted earlier. With consent of both parties, all appeals are clubbed and heard together and decided by a common order for the sake of convenience and brevity. The case of Suryavanshi Savkul Shali, in ITA No. 1132/SRT/2024 is taken as the "lead case".

2. The facts of the case in brief are that the assessee filed an application for registration in Form No.10AB u/s 12A(1)(ac)(iii) of the Act. The assessee-trust had earlier been granted provisional registration. In respect of the application filed by

the assessee-trust in Form No.10AB, the assessee-trust was asked by CIT(E) to file details/documents vide notice dated 04.07.2024 and 07.08.2024. The applicant did not file any submission nor sought any adjournment in response to the said notices. In absence of the requisite details, the requirements of Rule 17A(2) of Income-tax Rule, 1962 were not complied with. Hence, the CIT(E) relied on the decision of Hon'ble Supreme Court in case of CIT, Ujjain vs. Dawoodi Bohara Jamat, Civil Appeal No.2492 of 2014 and M/s New Nobel Educational Society, in Civil Appeal No. 3795 of 2014 and observed that the applicant failed to file documentary evidences to enable him to satisfy about (i) genuineness of activities of the trust or institution; (ii) that the activities of trust or institution are in consonance with the objects of the trust or institution and (iii) that other laws material for the purpose of achieving objects are complied with. Hence, the application filed in Form No.10AB was rejected and the provisional registration was also cancelled.

3. Aggrieved by the order of CIT(E), the assessee filed present appeal before the Tribunal. The learned Authorized Representative (Id. AR) submitted that order passed by the CIT(E) is an *ex parte* order, as the assessee could not file relevant documents and evidences before the CIT(E). He submitted that only two opportunities were granted within a relatively short span of one month only and due to circumstances beyond control, assessee could not file the necessary details. He argued that principles of natural justice have not been adhered to. The Id. AR submitted that the assessee is ready to submit relevant documents

and details before the CIT(E) and one more opportunity may be given to assessee to plead its case on merit. He, accordingly, requested that the matter may be remitted to CIT(E) for fresh adjudication.

4. On the other hand, the learned Commissioner of Income-tax – Departmental Representative (Id. CIT-DR) for the revenue relied on the order of CIT(E). He, however, would have no objection if the matter is set aside to the file of CIT(E).

5. We have heard both the parties and perused the materials available on record. We find that the CIT(E) has decided the matter *ex parte* due to non-compliance by the applicant to the two notices issued by him. There was also no adjournment request by the assessee. The Id. AR has contended that the assessee-trust is ready to submit all the details and evidences needed by the CIT(E). He requested that in the interest of justice, one more opportunity may be given to the assessee to plead its case, which is strong on merits. We are of the view that one more opportunity should be given to the assessee to file requisite documents and evidences before the CIT(E) and to plead its case before him. It is a settled law that the principles of natural justice require the affected party to be granted sufficient opportunity of being heard to contest his case. Therefore, in the interest of justice, we restore the matter to the file of the CIT(E). Accordingly, we set aside the order of CIT(E) and remit the matter to CIT(E) with a direction to pass fresh order in accordance with law after granting reasonable opportunity of hearing to the assessee. The assessee is directed to be more vigilant and diligent

and to furnish all the details and explanations as needed by the CIT(E) by not seeking adjournment without any valid reasons. With these directions, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

**ITA Nos.1133 to 1140/SRT/2024:**

7. In all these appeals, the facts are similar to the facts of ITA No. 1132/SRT/2024, decided above. The CIT(E) had issued two notices in all the cases, which were not complied with. Therefore, the CIT(E) rejected assessee's application for registration of trust u/s 12A(1)(ac)(iii) of the Act and also cancelled the provisional approval. The facts of the cases and the reasons given by the CIT(E) for rejecting the applications are similar as in ITA No.1132/SRT/2024, decided above. We have already set aside the above case to the file of CIT(E) in respect of rejection of application for registration of the assessee-trust in ITA No.1132/SRT/2024 decided above. Following the same reason, these appeals are also remitted to the file of CIT(E). Accordingly, we set aside the orders of CIT(E) and remit the matter to CIT(E) for fresh adjudication after granting reasonable opportunity of being heard to the assessee.

8. In the result, these appeals are allowed for statistical purpose.

**ITA No.1131/SRT/2024:**

9. Since the assessee did not file the requisite details, despite two notices issued by the CIT(E), the application filed in Form No.10AB for approval u/s 80G(5)(iii) of the Act was rejected and the provisional approval was also

cancelled. Facts of the case and the reasons given by the CIT(E) for rejecting the application are similar to the cases decided above. We have already set aside the above cases of appellants to the file of CIT(E) in ITA Nos.1132 to 1140/SRT/2024, decided above. Following the same reason, this case is also remitted to the file of CIT(E) for fresh adjudication after granting reasonable opportunity of being heard to the assessee.

10. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced on 28/01/2025 in the open court.

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**

Surat

दिनांक/ Date: 28/01/2025

SAMANTA

**Copy of the Order forwarded to:**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

**// TRUE COPY //**

Assistant Registrar/Sr. PS/PS  
ITAT, Surat