

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

आ.अ.सं./ITA Nos.1141 & 1142/SRT/2024

(Hybrid Hearing)

Shree Surat Rana Samaj, 47, Jagannath Society, Near Krishna Petrol Pump, Khatodara, Surat-395002, Gujarat) [PAN No. AAJTS 6071 J]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA Nos.1143 & 1144/SRT/2024

Friends Group Morabhagal Charitable Trust, 3/A, Mitesh Dalal, Opp. Mora Bhagal Fire Station, Mora Bhagal, Surat-395005 (Gujarat) [PAN No. AAATF 5673 J]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA Nos.1145 & 1146/SRT/2024

AATMAUNNATI & VSA BHARATIYA SHRI GURUBHAKAT SWANAND PREMAL MANDAL, Plot No. 70, Anand Park Society, Akhand Anand Coll Ve Ja Road, Surat-395004 (Gujarat) [PAN No. AADTA 9325 M]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA Nos.1147 & 1148/SRT/2024

Shree Rajasthan Vishwakarma Mandal, Plot No. 15-27, Mahadev Nagar Society, Azad Nagar Road, Old Bhatar, Surat-395007 (Gujarat) [PAN No. AATTS 7603 L]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA No.1149/SRT/2024

SHRI GAYATRI TIRTH, Jaghadia Sultanpura, Jaghadia, Bharuch-393110 (Gujarat) [PAN No. AAATS 8450 J]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA No.1150/SRT/2024

Bhavani Shankar Mahadev Temple, 51, Mangalam Avas, Deep Jyot Society, Palanpur Patia, Surat-395009 (Gujarat) [PAN No. AAATB 2562 Q]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

आ.अ.सं./ITA No.1151/SRT/2024

SHRIYUVA RANA SAMAJ SURAT, 3/3802, Kanbai Mandir, Katani Wad, Navapura, Surat-395002 (Gujarat) [PAN No. AAITS 2244 J]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 th Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat). Jurisdictional A.O., Exemption Ward, Surat.
अपीलार्थी/ Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से /Assessee by	Shri P M Jagasheth, CA
राजस्व की ओर से /Revenue by	Shri Ravinder Sindhu, CIT-DR
अपील पंजीकरण/Appeals instituted on	01/11/2024
सुनवाई की तारीख/Date of hearing	28/01/2025
उद्घोषणा की तारीख/Date of pronouncement	28/01/2025

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This group of eleven appeals by different assessees are directed against the separate orders of Ld. Commissioner of Income-Tax (Exemption), Ahmedabad [for short, "Ld. CIT(E)"] dated 02/09/2024 and 03/09/2024 in rejecting applications under Section 12AB and/ or 80G(5) of Income Tax Act, 1961 (in short, the Act'). Some of the appeals are interconnected, thus with the consent of parties, all these appeals were clubbed and heard together and are decided by common order for the sake of brevity. For appreciation of facts, the facts in ITA No. 1141/Srt/2024 is treated as lead case. In this appeal, the assessee has raised following grounds of appeal:

- "1. *On the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption), Ahmedabad has erred in rejecting application for grant of final registration U/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 and the provisional approval U/s 12A(1)(ac)(ii) granted earlier has also been cancelled.*

2. *On the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption), Ahmedabad has erred in not granting adequate opportunity to hear and passed the order, hence, the principle of natural justice is not abide.*
 3. *On the facts and in circumstances of the case as well as law on the subject, the appellant Trust is qualifying for registration U/s 12A(1)(ac)(iii) of the Income Tax Act, 1961.*
 4. *It is therefore prayed that the CIT(Exemption) should be directed passed U/s 12A(1)(ac)(iii) of the Income Tax Act, may please be set aside to the file of the CIT(Exemption) with appropriate direction.*
 5. *Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal."*
2. Rival submissions of both the parties have been heard and record perused. The learned Authorised Representative (Id.AR) of the assessee submits that he has very limited prayer before the Bench, that in all appeals/cases, the application for approval of fund under Section 80G(5)(iii) or registration of Trust under Section 12A/12AB of the Act were dismissed for want of reply by respective assesseees. The Id. CIT(E) while issuing notice allowed very short period of time for making compliance, which resulted into non-submission of compliance in time. The Id. AR of the assessee submits that in majority of cases, the assessee while filing application in Form 10AB has furnished requisite information and details as required at the time of making application, yet, the assessee is still ready and willing to furnish all remaining details to prove the objects and activities of the respective assessee's Trust. The Id. AR of the assessee submits that the appeals/matters may be restored back to the file of Id. CIT(E) with liberty to assessee to furnish requisite details. He undertakes on behalf of assessee Trust to be more vigilant in future in making timely compliance. In ITA No. 1148, 1149, 1150 and 1151/Srt/2024, the assesseees are having valid registration under Section 12A/12AB of the Act.

3. On the other hand, the learned Commissioner of Income Tax-Departmental Representative (Id. CIT-DR) for the revenue supported the order of Id CIT(E). However, on our specific question about restoring the matter back to the file of Id. CIT(E) for reconsideration of matter/appeals, he submits that the Bench may take appropriate view in accordance with law.
4. We have considered the submissions of both the parties and have gone through the order of Id. CIT(E) carefully in each of the cases. We find that in all cases, the respective application of assessee-trust either for registration under Section 12A/12AB or approval of fund under Section 80G(5)(iii) of the Act was rejected for want of proper submission. The principle of *audi alteram partem* which envisage that parties be are eligible for fair hearing or that no one should be condemned unheard. Thus, cconsidering the prayer of Id. AR of the assessee that he undertook on behalf of assessee-trust to be more vigilant in future in making compliance, this appeal of assessee is restored back to the file of Id. CIT(E) to pass the order afresh in accordance with law. Needless to direct that before deciding the application afresh, the Id. CIT(E) shall grant reasonable and fair opportunity of hearing to the assessee and further to allow to make further submission to prove the objects of assessee-trust and its activities. The assessee is also directed to file/furnish any other necessary information, if so desired. In the result, grounds of appeal raised by the assessee are allowed for statistical purposes.
5. In the result, this appeal of assessee is allowed for statistical purposes.

ITA Nos. 1142 to 1151/Srt/2024.

6. In all these appeals, the assesseees have raised almost similar grounds of appeal, and have made similar request for restoring the matter / appeal back to the file of Id CIT(E) as made in ITA No. 1141/Srt/2024. We find that the appeal in ITA No. 1141/Srt/2024 is restored back to the file of Id. CIT(E) for deciding the application for registration of assessee-trust under Section 12AB of the Act, therefore, following the principal of consistency all these appeals of assesseees in are also restored back to the file of Id. CIT(E) for deciding the same afresh after deciding the registration under section 12AB of the Act or approval of fund under section 80G(5) in accordance with law. In the result, grounds of appeal raised by the assessee are allowed for statistical purposes only.
7. In the result, all these appeals of the assessee are allowed for statistical purposes.

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

Sd/-
(BIJAYANANDA PRUSETH)
[लेखा सदस्य/ACCOUNTANT MEMBER]

Sd/-
(PAWAN SINGH)
[न्यायिक सदस्य JUDICIAL MEMBER]

सूरत / Surat Dated: 28/01/2025

*Ranjan

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत