

**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.1158/SRT/2024**

*(Hybrid Hearing)*

Billimorana Shantinath Bhagwan Na Jain Derasar Trust, Navapura Street Bilimora, Bilimora-396321, Gujarat [ <b>PAN No. AAATB 2627 A</b> ]	Vs	Commissioner of Income Tax (Exemption), Ahmedabad Room No. 609, 6 <sup>th</sup> Floor, Aayakar Bhawan (Vejalpur), Near Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015 (Gujarat).
<b>अपीलार्थी/</b> Appellant		<b>प्रत्यर्थी /</b> Respondent

निर्धारिती की ओर से /Assessee by	Shri Hardik Vora, A.R.
राजस्व की ओर से /Revenue by	Shri Ravinder Sindhu, CIT-DR
अपील पंजीकरण/Appeals instituted on	07/11/2024
सुनवाई की तारीख/Date of hearing	29/01/2025
उद्घोषणा की तारीख/Date of pronouncement	29/01/2025

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by assessee-trust is directed against the order of Ld. Commissioner of Income-Tax (Exemption), Ahmedabad [for short, "Ld. CIT(E)"] dated 03/09/2024 in rejecting application under Section 12AB of Income Tax Act, 1961 ('in short, the Act'). In this appeal, the assessee has raised main ground of appeal that the Ld CIT(E) erred in rejecting the application under section 12A of the Act.
2. Rival submissions of both the parties have been heard and record perused. The learned Authorised Representative (Ld.AR) of the assessee submits that he has very limited prayer before the Bench, that the application for registration of Trust under Section 12A/12AB of the Act were dismissed for want of reply by

assessee. The Id. CIT(E) while issuing notice, allowed only two opportunities and 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 appeal/matter 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.

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/appeal, 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. We find that application of assessee-trust either for registration under Section 12A/12AB of the Act was rejected for want of proper submission. The principle of *audi alteram partem* which envisaged that parties 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 evidence and 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.

Order pronounced on 29/01/2025 in open court.

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

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

सूरत / Surat Dated: 29/01/2025

\*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