



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT  
BEFORE DR. ARJUN LAL SAINI, AM.**

**&**

**DINESH MOHAN SINHA, JM**

**आयकरअपीलसं./ITA No. 892/RJT/2024  
(निर्धारणवर्ष / Assessment Year: (2025-26)  
(Hybrid Hearing)**

Shree Samaj Sevak Mahavirdal Dhanbai No Delo, Shakmarket Road, Nr. Girdhari Temple, Jamnagar - 361001	<b>Vs.</b>	CIT(Exemption) Room No. 609, Floor No. 6, Aayakar Bhavan (Vejalpur), Pralhad nagar, Road, Ahmedabad - 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>AAATS9848L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Chetan Agarwal, Ld. AR  
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR  
**Date of Hearing : 27/01/2025**  
**Date of Pronouncement : 29/01/2025**

**आदेश / ORDER**

**PER DINESH MOHAN SINHA, JM:**

This appeal is filed by the Assessee as against the Rejection order dated 21.11.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying Registration under section 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. Grounds of appeal raised by the assessee are as follows:



1) *The Ld. CIT(E) erred in law as well as on fact in rejecting application for registration u/s. 80G of the Act.*

3. Facts of the case that the assessee filed an application for approval of the trust/institution/fund under clause (iii) of first proviso to sub-section (5) of section 80G of the I.T. Act, 1961. Assessee filed an application electronically on 21.11.2024 to the Ld. CIT (Exemption), Ahmedabad/2024-25/12AA/16095. Notices were issued by the Ld. CIT(E) on 12.09.2021 & 29.10.2024 requesting to furnished all documents. The applicant neither filed any submission nor any adjournment in the case. In our view of the above circumstances, the present application filed in 10B for approval u/s. 80G(5)(iii) of the Act is rejected and your provisional approval also stands cancelled.

4. That the assessee has filed an appeal to challenge the validity of order of the Ld. CIT(E) before us on 27.11.2024.

5. During the course of hearing, Ld. AR submitted that assessee could not comply with the order because of the member of the Trust Society are old and illiterate. Hence, assessee could not understand about the Gevity of the notice. Ld. AR has requested for an opportunity may kindly be granted to present his case before the Ld. CIT(E).

6. Ld. DR on the contrary has no objection. However, Ld. DR relied on the judgment of Ld. CIT(E).

7. We have heard both the parties and perused the material available on record. We noted that the order of Ld. CIT(E) has ex- parte order and before passing the order the Ld. CIT(E) has issued noticed to the assessee. That the order of the Ld. CIT(E) does not talk about the service of notice upon the assessee.



8. We further noted that it is older trust society seeking for the registration. The Trust society is running Muktidam (Shamshan). Since, the Ld. AR prayed for an opportunity to appear and filed the documents in support of the application before the Ld. CIT(E), Ahmedabad.

9. We are of the view that in the interest of justice, an opportunity should be given to the assessee to present his case before the Ld. CIT(E). We set aside the order of Ld. CIT(E) and remit the matter back to the file of Ld. CIT(E) for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

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

Sd/-

**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**  
Rajkot

दिनांक/ Date: /01/2025

Sd/-

**(DINESH MOHAN SINHA)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to**

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

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot