

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
आयकर अपील सं./**ITA Nos.1264/SRT/2024**

(Hybrid Hearing)

Shri Mahatma Gandhi and Sardar Vallabhbhai Patel Seva Trust, 8-1608/A, Kirparam Mahetaram Gali, Ashapuri Mata Mandir, Gopipura, Surat - 395001 PAN No. AAITS9285K	Vs.	The CIT (Exemptions), Ahmedabad.
Appellant/ Assessee		Respondent/Revenue

Assessee represented by	Shri Mayur Bhagatwala, CA
Department represented by	Shri Ravi Kant Gupta, CIT-DR
Date of Institution of Appeal	04/12/2024
Date of hearing	13/02/2025
Date of pronouncement	13/02/2025

Order under Section 254(1) of Income Tax Act

PER: PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (Exemptions), Ahmedabad [in short, the Id. CIT(E)], dated 22/10/2024.
2. Rival submission of both the parties have been heard and record perused. The learned Authorised Representative (Id. AR) of the assessee submits that the assessee could not furnished their reply in response to notice mentioned in para 10 of impugned order. The assessee is having valid registration under Section 12A/12AB and his eligible for approval under Section 80G(5) as assessee fulfil all requisite conditions for

availing such approval. At the time of filing application, for approval under Section 80G(5), the assessee furnished all required details. The Id. AR of the assessee submits that application of assessee was rejected for the want of submission. The Id. AR of the assessee submits that he has good case on merit and is likely to succeed if he is given one more opportunity to make reply/submission before the Id. CIT(E). He undertakes on behalf of assessee to be more vigilant in future.

3. On the other hand, the learned Commissioner of Income Tax- Departmental Representative (Id. CIT-DR) for the revenue submits the assessee has as not responded to the show cause notices issued by Id. CIT(E) to substantiate their claim of approval under Section 80G(5).
4. We have considered the submissions of both the parties and perused the orders of the lower authorities carefully. There is no dispute that the assessee was having provisional registration under section 12A/12AB and applied for approval under Section 80G(5). The Id. CIT(E) dismissed / rejected the application by taking view that assessee has not filed required details in response to show cause notice issued to them. Considering the fact that the application of assessee was not considered on merit and the assessee is having registration under Section 12A/12AB, therefore, we deem it appropriate to restore the matter back to the file of the Id. CIT(E) to reconsider it and pass order afresh in accordance with law. Needless to direct that before passing the order,

the Id CIT(E) shall grant opportunity of hearing to the assessee. The assessee is also directed to furnish complete details to prove its object and activity and make all compliances as desired by the Id. CIT(E). In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes only.

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

Order pronounced in the open court on 13.02.2025.

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/Accountant Member

Sd/-
(PAWAN SINGH)
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 13/02/2025

SAMANTA

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

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By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत