

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER
& SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER**

I.T.A. No.28/Ahd/2025
(Assessment Year: N.A.)

Brahmkshatriya Vadi And Ramji Mandir, Rudra Mahalay Pase, Sidhpur, At: Sidhpur, Gujarat-387151	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AADTB1089P]		
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by:	Shri A.P. Singh, CIT DR

Date of Hearing	10.03.2025
Date of Pronouncement	12.03.2025

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemptions), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 13.11.2024.

2. The Assessee has taken the following grounds of appeal:-

“1.1 The learned CIT(Exemption) erred in law and on facts in rejecting the appellant's application for registration under section 12AB of the Income Tax Act, 1961 by order dtd:13.11.2024.

1.2 The learned CIT(Exemption) erred in cancelling the provisional registration granted to the appellant under section 12AB(l)(c) without providing sufficient and specific opportunity to the appellant to present its case. Therefore, the appellant shall be granted opportunity to produce additional evidences.

1.3 The learned CIT(Exemption) erred in treating non-response to email notices as non-compliance when:

(a) The trustees had already demonstrated their compliance by submitting all required documents with Form 10AB

(b) The inability to respond to notices was due to practical difficulties in accessing email, not willful non-compliance.

(c) *The trust has consistently maintained transparency in its operations.*

1.4 *The learned CIT(Exemption) erred in rejecting the application solely on the ground of non-submission of a note on activities and other unspecified details, without:*

(a) *Considering the documents already submitted with the Form 10AB application*

(b) *Examining the objects and activities mentioned in the trust deed*

(c) *Verifying the financial statements and other documents on record*

1.5 *The learned CIT(Exemption) failed to appreciate that mere non-submission of additional information within the short time provided does not justify rejection of registration application under section 12AB, especially when provisional registration was already granted earlier.*

1.6 *Without prejudice to the above, the learned CIT(Exemption) erred in directing computation of tax liability under section 115TD without appreciating that said provision is not applicable in case of rejection of application for registration.”*

3. The brief facts of the case are that the assessee is a charitable trust and it filed in application Form 10AB on 29.06.2024 for registration under Section 12AB of the Act. Ld. CIT(E) issued notices dated 22.08.2024 and 14.10.2024 vide email requesting for certain details / documents. However, the assessee did not file the requisite details and accordingly, Ld. CIT(E) dismissed the application filed by the assessee with the following observations:

“7. *As discussed above, the applicant/assessee has failed to file documentary evidences to enable me to satisfy about:*

- i. Genuineness of the 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.*
- iii. That other laws material for the purpose of achieving objects are complied with.*

8. *In view of the above, the present application filed in Form No.10AB sub-clause (iii) of clause (ac) of sub-section (1) of section 12A of the Income Tax Act, 1961 is **rejected and also your provisional registration stands cancelled.**”*

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4. The assessee is in appeal before us against the aforesaid order passed by Ld. CIT(E).

5. Before us, in the statement of fact filed before us, the assessee submitted that the trustees of the applicant trust, being senior citizen have limited familiarity with digital communication and therefore, were unable to regularly access and monitor the email id where these notices were sent by the Ld. CIT(E). Accordingly, the above non-compliance on part of the applicant trust in response to notices issued by Ld. CIT(E) were due to bona-fide reasons. Further, it was stated before us that various documents requested in the notices sent by the Ld. CIT(E) had already been attached by the applicant trust in original Form 10AB application viz. Trust Deed, Audit Reports, other supporting documentation, but the same were not taken into consideration, while rejecting the application by Ld. CIT(E).

6. On going through the facts of the applicant trust's case, in the interest of justice, the matter is hereby restored to the file of Ld. CIT(E) for fresh adjudication, after giving due opportunity of hearing to the assessee. However, in case the applicant trust still continuous to remain non-compliant, Ld. CIT(E) would be at liberty to pass appropriate orders, on the basis of materials available on record, in accordance with law.

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

This Order pronounced in Open Court on	12/03/2025
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Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER

Ahmedabad; Dated 12/03/2025

TANMAY, Sr. PS

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

TRUE COPY

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad