



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

&

DINESH MOHAN SINHA, JM

आयकरअपीलसं./ITA No.873/RJT/2024

निर्धारणवर्ष / Assessment Year: (2024-25)

(Hybrid Hearing)

Shri KhakhrechiPanrapole, KhakhrechiTaluko Maliya, Morbi - 363630	Vs.	CIT(Exemption) Room No. 609, Floor- 6, Aaykar Bhawan(vejalpur), Anand Nagar, Ahmedabad - 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAATK1996P		
(Appellant)		(Respondent)

Appellant by : Shri Bhupendra Shah, Ld. AR
Respondent by : Shri Sanjay Pungaliya, Ld. CIT(DR)
Date of Hearing : 18 /03/2025
Date of Pronouncement : 19 03/2025

आदेश / ORDER

Per, Dr. A. L. SAINI- AM,

Captioned appeal filed by the assessee, is directed against the order passed by the Learned Commissioner of Income Tax (Exemption), vide order dated 25.09.2024, wherein, Learned Commissioner of Income Tax (Exemption) has rejected assessee's application in Form No.10AB, u/s 12A(1)(ac)(iii) of the Act, holding that assessee has failed to file documentary evidences, online, to satisfy about genuineness of the activities of the trust.



2. At the outset itself, Shri Bhupendra Shah, Learned Counsel for the assessee, begins by pointing out that during the proceedings before Learned CIT (Exemption), the assessee filed documents and evidences for registration under section 12A(1)(ac)(iii) of the Act, however, the Ld. CIT (E) did not consider the same and passed the *ex-parte* order without hearing the assessee. Therefore, learned Counsel for the assessee, assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(E) and the order being an *ex-parte* order, stood vitiated on account of violation of principle of natural justice. The Ld. Counsel stated that now the assessee-trust wants to submit again the relevant documents and evidences for registration, under section 12A(1)(ac)(iii) of the Act, before the Ld. CIT(E), therefore, another opportunity to contest the appeal (issue of registration) before the Ld. CIT(E) may be granted to the assessee, and therefore, this *lis*, may be remitted back to the file of the Ld. CIT(E) for fresh consideration/ adjudication.

3. On the other hand, Learned CIT- DR for the revenue, opposed the prayer of the Ld. Counsel for the assessee.

4. We have heard the Learned Counsel appearing on behalf of the respective parties at length. We note that in the assessee's case under consideration, the assessee filed the relevant details and documents before the Ld. CIT(E), for registration under section 12A(1)(ac)(iii) of the Act, however, the Ld. CIT(E) did not consider the same and the impugned order passed by the Ld. CIT(E), is an *ex-parte* order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee. As we have noted that the assessee had filed the relevant details and documents before the Ld. CIT(E), and not to consider these documents and evidences by Ld. CIT(E), is a violation of principle of natural justice. Considering the above facts, we note that assessee-trust has not given sufficient opportunity of being heard and could



not plead his case successfully before the Id. CIT(E). We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest his case. Therefore, we deem it fit and proper to set aside the order of the Id. CIT(E) and remit the matter back to the file of the Id. CIT(E), with a liberty to the assessee to prove his case by producing sufficient evidence/documents to the satisfaction of the Ld.CIT(E). For statistical purposes, the appeal of the assessee is treated, as allowed.

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

Order pronounced in the open court on 19/03/2025.

Sd/-

**(DINESH MOHAN SINHA)
JUDICIAL MEMBER**

Sd/-

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

Rajkot

(True Copy)

दिनांक/ Date: 19/ 03/ 2025

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