

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “C” BENCH

Before **Shri Sanjay Garg, Judicial Member**
And **Shri Makarand V. Mahadeokar , Accountant Member**

ITA No. 200/Ahd/2025
Assessment Year: N.A.

Jain International Trade Organisation, 136 1 st Floor Windsor Plaza, RC Dutt Road Alkapuri, Vadodara PAN: AABTJ1275F (Appellant)	Vs	The CIT (Exemption), Ahmedabad (Respondent)
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Assessee by: Shri Tej Shah, A.R.
Revenue by: Shri A.P. Singh, CIT-D.R.

Date of hearing : 18-03-2025
Date of pronouncement : 27-03-2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been filed by the Assessee against the order passed by the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as “CIT(E)"] dated 27.08.2024 u/s. 80G of the Income Tax Act, 1961 (here-in-after referred to as “the Act”).

2. The assessee in this appeal is aggrieved by the action of the ld. CIT(E) in rejecting the application of the assessee for final registration u/s. 80G of the Income Tax Act.

3. The appeal is time barred by 68 days. A separate application for condonation of delay has been filed, wherein, it has been averred that the ld. CIT(E) did not serve the copy of the order in physical form, however, the same was sent on email. It has been pleaded that the said email remained unnoticed and therefore the delay had occurred in filing the present appeal. Considering the above submissions, the delay in filing the present appeal is hereby condoned.

4. At the outset, the ld. counsel for the assessee has submitted that the ld. CIT(E) had asked for certain details and evidences, however, the notices served by the CIT(E) regarding the date of hearing did not come to the notice of the assessee resulting into dismissal of the appeal of the assessee ex-parte of the assessee. The ld. counsel has submitted that in the interest of justice, the assessee may be given an opportunity to present its case before the Ld. CIT(E).

5. The ld. Departmental Representative, however, has relied upon the impugned order of the Ld. CIT(E).

6. Considering the submissions of the ld. counsel and facts and circumstances of the case, in our view, the interests of justice will be well served, if, the assessee is given an opportunity to present its case before CIT(E). Accordingly, the impugned order of the CIT(E) is set aside and the matter is restored to the file of ld. CIT(E) for consideration afresh on the application of the assessee. The assessee will take note of the emails/notices issued by the ld. CIT(E) and will actively participate in the proceedings before CIT(E) and furnish the

requisite documents. The Ld. CIT(E), thereafter, will decide the application of the assessee in accordance with the law.

7. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 27-03-2025

Sd/-
(Makarand V. Mahadeokar)
Accountant Member
Ahmedabad : Dated 27/03/2025

Sd/-
(Sanjay Garg)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद