

THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

**Before Shri Sanjay Garg, Judicial Member
And Shri Bijayananda Pruseth , Accountant Member**

**ITA No. 1319/Srt/2024
Assessment Year 2023-24**

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| Bharuch Jilla Pensioner Block No. 105 Sardar Muni Shopping Centre Shaktinath Circle, Bharuch-392001 PAN: AABTB8750H (Appellant) | Vs | The CIT (Exemption), Ahmedabad (Respondent) |
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**Assessee by: Shri Kamlesh Bhatt, A.R.
Revenue by: Shri Ashish Pophare, CIT-D.R.**

Date of hearing : 04-03-2025
Date of pronouncement : 28-03-2025

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 04.03.2023 passed u/s. 12AB of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2023-24.

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. 12A of the Income Tax Act.

3. The appeal is time barred by 594 days. Separate application for condonation of delay has been filed, wherein, it has been stated the assessee was not aware of the passing of the impugned order of the CIT(E). That the order was uploaded on the income tax portal and not physically served and that the assessee did not come to know about the same. Considering the above submissions, the delay in filing the present appeal is hereby condoned.

4. The ld. counsel for the assessee has submitted that the final registration has been rejected by the Ld. CIT(E) solely for the reason that there was a mis-match in the name of the assessee trust as mentioned in the PAN ID as compared to the certificate issued by the Charity Commissioner of the State Government. We note that the above said reason given by the CIT(E) for rejection of the application was not justified. There is no requirement under law that charitable trust must be registered with the Charity Commissioner before getting registration u/s. 12A of the Income Tax Act. The assessee trust has already been granted provisional registration u/s. 12A of the Income Tax Act. The assessee in this respect has filed Form No. 10AC issued by the CIT(E) dated 12-03-2022 under the name of the assessee trust and assessee was pursuing its charitable activities. The ld. CIT(E) was supposed to examine the activities of the assessee and decide the case of the assessee on merits. Therefore, the rejection of the application for final registration is not justified. Accordingly, the impugned

order of the CIT(E) is set aside and the matter is restored back to the file of CIT(E) to decide the application of the assessee for final registration on merits as per provisions of the section 12A r.w.s. 12AB of the Income Tax Act. If the assessee satisfies relevant conditions laid down in the relevant provisions of the Act, then registration would not be denied on the ground that there is a mis-match in the name of the assessee as registered with the State Charity Commissioner. Ld. counsel has also stated on behalf of the assessee that the assessee will move an application for correction in the name of the assessee in the PAN or with the Charity Commissioner to avoid any confusion at a later stage. It is directed that the assessee will do the needful accordingly.

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

Order pronounced in the open court on 28-03-2025

Sd/-
(Bijayananda Pruseth)
Accountant Member

Sd/-
(Sanjay Garg)
Judicial Member

Ahmedabad : Dated: 28/03/2025

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

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

By order,

Assistant Registrar,
Income Tax Appellate Tribunal,
Surat