

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before Dr. BRR Kumar, Vice President
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 125/Ahd/2025
Assessment Year N.A.**

Akhil Hindu Bhatt Mevada Brahm Samaj Federation, Gandhinagar PAN: AADTA3479J (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee by: Shri Manoj H. Lekinwala, A.R.
Revenue by: Shri Prathvi Raj Meena, CIT-D.R.**

Date of hearing : 17-04-2025
Date of pronouncement : 22-04-2025

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 21-11-2024 passed by CIT(Exemption), Ahmedabad for assessment year N.A.

2. The grounds of appeal are as under:-

"TRUST IS DOING CHARITABLE ACTIVITIES SINCE 19-10-2011. TRUST IS DOING EDUCATIONAL HEALTH RELATED, YOUTH DEVELOPMENT ENVIRONMENTAL ACTIVITIES ETC. SINCE INCORPORATION TRUST HAS BEEN GRANTED APPROVAL UNDER SECTION 80G AS PER ORDER DATED 04-04-2022. TRUST HAS APPLIED FOR PERMINANT APPROVAL UNDER SECTION 80G. TRUST HAS REQUESTED ONLINE FOR ADJOURNMENT ON 13-11-2024 FOR GIVEN SUBMITION UPTO 28-11-2024 BUT REJECTION ORDER IS PASSED ON 21-11-2024 SO OPPORTUNITY FOR GIVING DETAILS NOT AVAILABLE TO THE TRUST. THE ACT OF CIT (EXEMPTION) IS AGAINST PRINCIPAL OF NATURAL JUSTICE. SO WE ARE FILING THIS APPEAL. WE MAY BE ALLOWED TO ADD ANY OTHER GROUND OF APPEAL."

3. The facts of the case are that the applicant is a Public Charitable Trust and the activities of the trust are charitable within the meaning of section 2(15) of the I.T. Act. The applicant trust filed

the application in Form 10AB on 29.06.2024 for permanent approval u/s. 80G of the Income Tax Act, 1961. Notices were issued from time to time requesting to furnish details/documents. The CIT(E) rejected the application of the applicant vide order dated 21-11-2024. Aggrieved by the order of the CIT(E), the applicant trust filed appeal before the Tribunal.

4. At the outset, the Ld. A.R. submitted that the CIT(E) has rejected the application for permanent approval u/s. 80G of the Act of the assessee without considering the evidence which has already been filed along original Form 10AB application on 29.06.2024. Therefore, Ld. A.R. submitted that the matter may be remanded to then CIT(E) for proper adjudication. The CIT-D.R. relied upon the order of the CIT(E).

5. We have heard both the parties and perused all the relevant record. It is pertinent to note that the CIT(E) has not at all considered the evidence filed by the applicant trust. Hence, it will be appropriate to remand the matter to the file of the CIT(E) for consideration of the application afresh and to pass an order by taking into consideration the evidences filed by the applicant trust. The applicant trust be given opportunity of hearing by following principles of natural justice.

6. In the result, the appeal of the applicant trust is allowed for statistical purposes.

Order pronounced in the open court on 22-04-2025

Sd/-
(Dr. BRR Kumar)
Vice President
Ahmedabad : Dated 22/04/2025

Sd/-
(Suchitra Kamble)
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