

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER  
आयकर अपील सं./ITA No.1286 and 1287/SRT/2024**

**(Hybrid hearing)**

Surat Sewa Foundation 302, 3 <sup>rd</sup> Floor, Pragati Tower, B/h Daxeswar Mandir, Pandesara S.O. Pandesara, Surat-394 221	<b>Vs.</b>	The CIT (Exemption), Ahmedabad
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ABHCS4135K</b>		
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>

<b>Appellant by</b>	Shri Rasesh Shah, CA
<b>Respondent by</b>	Shri Ashish Pophare, CIT-DR
<b>Date of Hearing</b>	05/03/2025
<b>Date of Pronouncement</b>	30/04/2025

**आदेश / O R D E R**

**PER BIJAYANANDA PRUSETH, AM:**

These two appeals emanate from the separate orders dated 18.10.2024 and 17.10.2024 passed by the Commissioner of Income-tax (Exemption), Ahmedabad rejecting applications filed for registration u/s 12A and approval u/s 80G(5) of the Income-tax Act, 1961 (in short, 'the Act'). Since the assessee is same and issues are related, with consent of both parties, these appeals are clubbed and heard together and disposed of by a common order for the sake of convenience and brevity.

2. The assessee in its appeal ITA No.1287/SRT/2024 has raised the following grounds of appeal:

*"1. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in rejecting the application for registration u/s 12A of the Income Tax Act, 1961.*

*2. It is therefore prayed that the CIT(Exemption) should be directed that order passed u/s 12A of the Income Tax Act, 1961 may please be cancelled and registration may be granted or matter may be set aside to the file of CIT(E) with appropriate direction.*

*3.Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”*

3. Grounds of appeal raised by the assessee in ITA No.1286/SRT/2024 are as under:

*“1. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in rejecting assessee’s application for approval u/s 80G(5) of the Income Tax Act, 1961.*

*2. On the facts and circumstances of tee case as well as law on the subject, the Id. Commissioner of Income Tax (Exemption) has erred in not granting permanent registration to the assessee trust by rejecting the application filed in Form 10AB.*

*3. It is therefore prayed that order of Id. Commissioner of Income-tax (Exemptions) rejecting application of assessee may please be quashed.*

*4. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”*

4. Brief facts of the case are that in ITA No. 1287/SRT/2024, the CIT(E) rejected the application for registration u/s 12A of the Act. In ITA No. 1286/SRT/2024, the application for approval u/s 80G(5) of the Act was rejected by the CIT(E). The Id. Authorized Representative (Id. AR) of the assessee submitted that both cases are similar to appellant’s own case in ITA Nos. 464 & 735/SRT/2024, dated 31.12.2024. He submitted that in both cases the orders of CIT(E) were set aside and remitted back to the file of CIT(E) because proper opportunity of hearing was not given by the CIT(E). He submitted that in these two cases also, one notice each was issued and the applications were rejected without considering merits of the case and submission of the assessee. He submitted that the appellant is ready with all

the details to satisfy the query of the CIT(E) in respect of the application for registration u/s 12A and approval u/s 80G(5) of the Act. He, therefore, requested that another opportunity may be given in the interest of justice and the matter may be set aside to the file of CIT(E).

5. On the other hand, the learned Commissioner of Income-tax - Departmental Representative (Id. CIT-DR) for the revenue submitted that the Bench may decide the applications, as it thinks fit.

6. We have heard both parties and perused the materials available on record. We find that the CIT(E) has issued only one notice on 13.09.2024 and 27.09.2024 respectively and proceeded to decide the appeal on the basis of the details available on record. The Id. AR submitted that all details are available with the appellant and one more opportunity may be granted to the appellant to plead its case on merit. Considering the above facts, we are of the view that the principles of natural justice have not been adhered to the instant case. It is settled law that principles of natural justice require that the affected party is granted sufficient opportunity of being heard to present his case. Therefore, without delving much into the merits of the case, in the interest of justice, we restore the matter back to the file of CIT(E) for *de novo* adjudication and pass a speaking order after affording sufficient and reasonable opportunity of being heard to the assessee. The assessee is directed to furnish its submission and relevant details /

documents before the CIT(E). For statistical purposes, the appeal of the assessee is treated as allowed.

7. In the result, appeals filed by the assessee are allowed for statistical purposes.

Order is pronounced under provision of Rule 34 of ITAT Rules, 1963 on 30/04/2025.

**Sd/-**  
**(SANJAY GARG)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**

Surat

दिनांक/ Date: 30/04/2025

SAMANTA

**Copy of the Order forwarded to:**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

**// TRUE COPY //**

Assistant Registrar/Sr. PS/PS  
ITAT, Surat