

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Makarand Vasant Mahadeokar, Accountant Member**

ITA No. 2046/Ahd/2024

Shree Bileshwari Mahadev Ranchodbhai Mohanlal Patel, Nava Dhar Bholidas Madh, Visnagar, Mehsana-384320, Gujarat PAN: AAPTS5385K (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee Represented: Shri Dhrunal Bhatt, A.R.
Revenue Represented: Shri Rignesh Das, CIT-DR**

Date of hearing : 29-04-2025
Date of pronouncement : 30-04-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the order dated 28.09.2024 passed by the Commissioner of Income Tax [Exemption] denying registration under section 12AB of the Income Tax Act 1961 (hereinafter referred to as 'the Act').

2. The registry has noted that there is a delay of 127 days in filing the above appeal. By way of Notarized Affidavit, it is stated that the assessee is a small Trust and is not familiar with the looking of emails and online filing. Thus the rejection order passed by Ld. CIT(E) was not verified, which is an inadvertent oversight mistake. When the same was realized the Trust has reached out to an outstation Tax Consultant, who advised to file appeal before the Tribunal, which has caused the delay of 127 days, which is neither intentional and the same be condoned. We are satisfied with the above reasons and hereby condone the delay of 127 days in filing the above appeal.

3. The Ld. CIT(E) given three opportunities of hearing on 30-09-2023, 04-04-2024 and 06-05-2024. The assessee Trust partially complied with the details and also found the name of the Trust has registered with the Dy. Charity Commissioner, Mehsana as “Shri Bileshwar Mahadev, Umta”. However in the PAN database and Form No. 10AB, the name of the Trust is claimed as “Shri Bileshwari Mahadev”. Since there is mismatch in the name of the Trust, Ld. CIT(E) denied the registration.

4. The Ld. Counsel submitted that the mismatch in the PAN database is now rectified and the name of the Trust is “Shri Bileshwari Mahadav” only and produced a copy of the PAN card and requested to setaside the matter back to the file of Ld. CIT(E).

5. We have perused the materials available on record. In all the proceedings, the assessee Trust claimed its name as ‘Bileshwari’ instead of Bileshwar. Whereas the Trust Deed was registered as

“Shri Bileshwar Mahadev” only. This being the genuine mistake now rectified after passing of the order by Ld. CIT(E). However, in the interest of justice, we deem it fit to set aside the matter by imposing a cost of Rs.5,000/- to be payable to the Income Tax Department within two weeks of receipt of this order. On production of the receipt for payment of the cost, the Ld. CIT(E) is directed to issue fresh notice to the assessee by giving one more opportunity of hearing to the assessee and pass order in accordance with law.

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 30-04-2025

Sd/-
(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER
Ahmedabad : Dated 30/04/2025

Sd/-
(T.R. SENTHIL KUMAR)
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