

आयकर अपीलीय अधिकरण, न्यायपीठ, सूरत ।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

[conducted through hybrid mode]

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री बिजयानन्दा प्रुसेथ, लेखा सदस्य के समक्ष।

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

आयकर अपील सं/ITA No.51/SRT/2025 & 50/SRT/2025
निर्धारण वर्ष /Assessment Year : - NA-

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|--|---------------------------|--|
| Life Line United Foundation B 30-31, Shop D1 to D4th Floor N.B. Point Surat - 395 003 | बनाम/ v/s. | The Commissioner of Income Tax (Exemption) Ahmedabad - 380 015 |
| स्थायी लेखा सं./PAN: AAFCL 2374 N | | |
| (अपीलार्थी/ Appellant) | | (प्रत्यर्थी/ Respondent) |
| Assessee by : | Shri P.M. Jagasheth, CA | |
| Revenue by : | Shri Mukesh Jain, CIT(DR) | |

सुनवाई की तारीख/Date of Hearing : 28/04/2025
घोषणा की तारीख /Date of Pronouncement: 30/04/2025

आदेश/O R D E R

Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by the Assessee against the separate orders of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as "Ld.CIT(E)"].

2. ITA No.51/SRT/2025 is against the order of the Ld.CIT(E) dated 22/11/2024 rejecting the application of the assessee for final/regular registration u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter

referred to as “the Act”), whereas the ITA No.50/SRT/2025 is against the order of the Ld.CIT(E) dated 25/11/2042 rejecting the application of the assessee for final/regular registration under clause (iii) of first proviso to sub-section (5) of Section 80G of the Act.

3. At the outset, the Ld.Counsel for the assessee inviting our attention to the impugned orders of the CIT(E) has submitted that both the orders of the Ld.CIT(E) have been passed *ex-parte* of the assessee. The Ld.Counsel has submitted that certain details were called for by the Ld.CIT(E) vide notice dated 25/07/2024 which were duly furnished. However, the Ld.CIT(E) called for further details/ documents vide notice dated 10/04/2024, however, at that time, the Ld.Counsel/ Authorized Representative (AR) of the assessee was suffering from Dengue and, hence, could not furnish the details in time. The Ld.CIT(E) without giving any further opportunity, dismissed the application of the assessee for want of the relevant details. The Ld.Counsel has submitted that the non-furnishing of the requisite details before the Ld.CIT(E) on the date fixed was not intentional but due to the aforesaid circumstances which were beyond the control of the assessee. He, therefore, has submitted that the assessee may be given an opportunity to present its case before the Ld.CIT(E) and furnish the required details.

4. The Ld.Departmental Representative for the revenue (DR) however, has relied upon the impugned orders of the Ld.CIT(E).

5. We have considered the rival submissions and gone through the record. In our view, the interests of justice will be well served, if the assessee is given an opportunity to present its case before the Ld.CIT(E). Accordingly, the impugned orders of the Ld.CIT(E) are set aside and the matter is restored

to the file of the Ld.CIT(E) for decision afresh on the applications of the assessee. Needless to say, that the Ld.CIT(E) will give proper and adequate opportunity to the assessee to present its case(s) and furnish the requisite details/documents, thereafter to decide the applications of the assessee in accordance with law. The Ld.CIT(E) will decide the applications within 90 days from the receipt of this order.

5. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the Open Court on 30 /04/2025.

Sd/-
(Bijayananda Pruseth)
Accountant Member

Sd/-
(Sanjay Garg)
Judicial Member

दिनांक/Dated 30/04/2025

टी.सी.नायर, व.नि.स।T.C. NAIR, SK. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(E)- Ahmedabad
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,सूरत /DR,ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT,Surat / Ahmedabad