

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No.365/Ahd/2025  
(Assessment Year: N.A)

Prerna Pragati Mandal, Limbach Mataji Mandir, Near Rangmanch, Sector No.13, Gandhinagar-382016.  [PAN :AABTP0121 G]	Vs.	The Commissioner of Income Tax(Exemption), Ahmedabad.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Mehul K Patel, AR
<b>Respondent by:</b>	Shri Alpesh Parmar, CIT. DR
<b>Date of Hearing</b>	05.05.2025
<b>Date of Pronouncement</b>	06.05.2025

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay Condoned**

This appeal is filed by the Assessee against the appellate order dated 17.09.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad, relating to the Assessment Year N.A.

2. The assessee has raised the following grounds of appeals:

1. *That on facts, and in law, the learned CIT (Exemption) has grievously erred in rejecting the application for approval u/s.80G(5) (iv) (B) of the Act as non maintainable.*
2. *That on facts and in law, the appellant made a bona fide error in selecting sub-clause (iv) instead of sub-clause (ii) of section 80G(5) of the Act.*

- 2-

*3. That on facts, and in law, learned CIT (Exemption) be directed to consider the application under the correct provisions of section 80G(5) (11) of the Act, and decide on merits.*

*4. The appellant craves liberty to add, alter, amend any ground of appeal.*

3. The facts of the case are that the assessee is a Trust and had applied for registration under Form No.10AB of the Act. However, Ld. CIT(E) rejected the application for approval u/s.80G(5)(iii) of the Act, since the assessee trust failed to submit substantial document and the application was rejected as non-maintainable.

4. Aggrieved by the order of the Ld. CIT(E), the Assessee filed appeal before the Tribunal.

5. At the outset, we find that notices were issued from time to time to furnish details/documents as called for. The Ld.CIT(E) rejected the application of the assessee on the ground that the assessee-trust failed to produce substantial documents before the Ld.CIT(A). Therefore, the Ld. Counsel prayed that given an opportunity, the same would be apprised to the Ld.CIT(E). Ld. CIT(DR) argued that the assessee-trust needs to furnish requisite details/explanations and submissions before the Ld. CIT(E). Having considered the facts on record, we hold that interests of justice would be well served by remanding the matter to the Ld. CIT(E) for consideration of the application afresh and to pass an order by taking into consideration the submissions /explanations submitted by the assessee.

- 3-

7. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 06.05.2025**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

(True Copy)

Ahmedabad; Dated 06.05.2025

MV

**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(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

**आदेशानुसार / BY ORDER,**

**सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**