

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
(HYBRID HEARING)**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. Nos. 14&15/SRT/2025
(Assessment Years: N.A.)

Om Mit Gau Seva Trust, 108, Sheri 3, Panchdev Society, Katargam Ambatalawadi, Surat-395004	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAATO4366R]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Rohit K. Taja, C.A.
Respondent by:	Shri Mukesh Jain, CIT DR

Date of Hearing	22.04.2025
Date of Pronouncement	06.05.2025

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

These are appeals filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 13.11.2024 & 15.11.2024. Since common facts and issues for consideration are both the years under consideration, both the appeals filed by the assessee are being taken up for together.

We shall first start with appeal of the assessee in ITA No. 14/Srt/2025

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

“1. *Learned CIT erred in facts as well as in law while issuing the order.*

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2. *Learned CIT has violated the principle of natural justice while issuing the order.*

3. *Appellant craves permission to add, amend, revise, substitute or delete any or all ground(s) of the appeal, if deemed necessary at the time of hearing of the appeal.”*

3. The brief facts of the case are that the Applicant trust had applied for registration under section 12A of the Act, which was rejected by CIT (Exemptions) on the ground that the assessee/applicant trust has failed to file documentary evidences to enable him to satisfy about the genuineness of the activities of the trust, that the activities of the applicant trust are in consonance with the objects of the trust and whether the applicant trust had complied with the laws that are required to be complied with, for achieving the objects of trust.

4. The assessee is in appeal before us against the aforesaid order passed by CIT (Exemptions) and before us, during the course of hearing the counsel for the assessee submitted that that only two notices of hearing were issued to the assessee/ applicant trust, after which the application for registration of the assessee under section 12A of the Act was rejected by the CIT(Exemptions). The counsel for the assessee submitted that if given an opportunity of hearing, the assessee shall promptly and diligently comply with all notices of hearing and furnish all necessary details as called for by the concerned CIT (Exemptions).

5. Accordingly, looking into the instant facts, in the interest of justice, the matter is hereby restored to the file of CIT (Exemptions) for de novo consideration, after giving due opportunity of hearing to the assessee.

However, we make it clear that in case the assessee still continues to remain non-compliant in response to notices issued by CIT (Exemptions), then he would be at liberty to pass appropriate orders, on the basis of materials available on record, in accordance with law.

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

7. We shall now deal with the assessee's appeal in ITA 15/SRT/2025, which is connected to the aforesaid. The assessee has raised the following grounds of appeal:

ITA No. 15/Srt/2024

"1. Learned CIT erred in facts as well as in law while issuing the order.

2. Learned CIT has violated the principle of natural justice Nil Nil while issuing the order.

3. Appellant craves permission to add, amend, revise, Nil substitute or delete any or all ground(s) of the appeal, if deemed necessary at the time of hearing of the appeal."

8. This appeal is with regards to rejection of grant of deduction under section 80G of the Act. In this case, the reason for rejection of application under section 80G of the Act was that since the registration under section 12A of the Act was denied to the assessee, and since such approval under section 12A of the act is a pre-requisite for grant of approval under section 80G of the Act, the approval under section 80G cannot not be granted to the assessee.

9. We observe that since in the preceding paragraphs we have restored the matter regarding grant of registration under section 12A of the Act to the file of CIT (Exemptions), for de novo consideration, accordingly, it is directed that the application for grant of approval under section 80G of the Act, is also hereby directed to be restored to the file of CIT (Exemptions), for de novo consideration.

10. In the result, both the appeals filed by the assessee/applicant trust are allowed for statistical purposes.

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 06/05/2025

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Ahmedabad; Dated 06/05/2025

TANMAY, Sr. PS

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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, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

Sd/-

(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, सूरत/ ITAT, Surat