



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, AM.

&

DIESH MOHAN SINHA, JM

आयकरअपीलसं./ITA No. 99/RJT/2025

(निर्धारणवर्ष / Assessment Year: (2024-25))

(Hybrid Hearing)

Swaminarayan Kanya Gurukul Foundation Shree Swaminarayan Gurukul, Dhebar Road, Bhaktinagar, Rajkot – 360002	Vs.	The Commissioner of Income Tax (Exemption), Ahmedabad Room no. 609, 6 th Floor, Aayakar Bhavan, (Vejalpur), Nr. Sachin Tower, 100ft Road, Anandpar – Prahladnagar Road, Ahmedabad – 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABKCS7047M		
(Appellant)		(Respondent)

Appellant by : Shri Mehul Ranpura, Ld. AR

Respondent by : Shri Sanjay Punglia, Ld. CIT(DR)

Date of Hearing :05/05/2025

Date of Pronouncement :21/05/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

This appeal is filed by the Assessee as against the Rejection order dated 25.12.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying Registration under section 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).



2. Grounds of appeal raised by the assessee are as followed:

- 1) *The grounds of appeal mentioned hereunder are without prejudice to one another.*
- 2) *On the facts and circumstances of the case as well as on the subject, the Ld. Commissioner of Income Tax (Exemption), erred in rejecting application for registration u/s. 80G(5) of the Act.*
- 3) *The Ld. CIT(E) erred on facts as also in law rejecting the application for registration u/s. 80G(5)(iii) of the Act alleging that the appellant failed to prove genuineness of activities with documentary evidenced and failed to fulfil the conditions laid down in clause (i) to (v) of section 80G(5) of the Act, without considering the fact that the trust has already been granted certificate u/s. 12AB of the Act. the Ld. CIT(E) may kindly be directed to grant certificate of registration u/s. 80G(5)(iii) of the Act.*
- 4) *Your Honour's appellant craves leave to add, to amend, alter or withdraw any or before the hearing of appeal.*

3. Facts of the case that the assessee filed an application for approval of the trust/institution/fund under clause (iii) of first proviso to sub-section (5) of section 80G of the I.T. Act, 1961. The assessee filed an application electronically on 21.07.2024 to the Ld. CIT(Exemption), Ahmedabad. Notice was issued by the Ld. CIT(E) on 12.09.2021 requesting to furnished all documents. In response to the notice on 24.09.2024, 14.10.2024 & 29.10.2024, the assessee has filed to sought adjournment repeatedly and refrain from submitting any formal reply/document / evidence. In view of this circumstance, the present application filed in 10B for approval u/s. 80G(5)(iii) of the Act is rejected and provisional approval also stands cancelled.

4. That the assessee has filed an appeal to challenge the validity of order of the Ld. CIT(E) before us on 25.12.2024.

5. During the course of hearing, the Ld. AR of the assessee submitted that the adjournment application was filed for hearing, the same was not considered and an ex-parte order passed by the Ld. CIT(E) rejecting the application u/s. 80P(5)(iii) of the Act.



6. On the contrary, the Ld. DR for the revenue relied on the order of the Ld. CIT(E) and requested that the cost of non-compliance by the assessee, they must be cost of every non-compliance Rs. 10,000. There were 3 non-compliance costs of Rs. 30,000/- is to be levied.

7. We have heard both the parties and perused the material available on record. We noted that the several notices have been issued by the Ld. CIT(E) for hearings of the case. Since, the appellant did not submitted the relevant documents before the Ld. CIT(E). We further observed that the order was framed u/s. 80G(5)(iii) of the I. T. Act. We note that the assessee has not gave due care and attention to the case and remain negligent in pursuing the case because of the non-cooperative attitude of the assessee in pursuing the case, we direct the assessee to deposit cost of Rs. 2,000/- to the Prime Minister Relief fund (Government of India), the receipt is to be submitted with the Registrar of this Tribunal. Keeping in view, and in the interest of justice, an opportunity is given to the assessee to produced/submit the relevant documents before the Ld. CIT(E), Ahmedabad. Therefore, we set aside the order of the Ld. CIT(E) and remand the matter back to the file of the Ld. CIT(E) for fresh adjudication on merits.

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

Order pronounced in the open court on 21/05/2025

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

Rajkot

दिनांक/ Date: 21/05/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

(True Copy)



3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot