

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No.276/Ahd/2025
(Assessment Year: N.A.)

Pratik Medical Education & Charitable Trust, Tirupati Nagar, Piplod-2, Surat-395001	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AACTP4744L]		
(Appellant)	..	(Respondent)

Appellant by :	Shri M K Patel, Advocate
Respondent by:	Shri Ashesh R Rewar, CIT DR

Date of Hearing	15.05.2025
Date of Pronouncement	26.05.2025

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been 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 27.08.2024.

2. The Assessee has taken the following grounds of appeal:-

“1. That on facts, and in law, the learned CIT (Exemption) has grievously erred in not granting sufficient and reasonable opportunity of hearing and in rejecting the application for approval u/s 80G(5)(iii) of the Act, vide ex-parte order.

2. That on facts and in law, the application made u/s 80G(5)(iii) ought to have been granted by learned CIT (Exemption) as the appellant is having a valid registration u/s 12A of the Act.

3. The appellant craves liberty to add, alter, amend any ground of appeal.”

3. At the outset, we observe that the appeal is time barred by 95 days. The delay of 95 days is condoned on due consideration of facts of assessee’s case and owing to causing no perceptible prejudice to other side.

4. The brief facts of the case are that the assessee / applicant trust filed application seeking approval under clause (iii) of the first proviso to sub-section (5) of section 80G of the Income-tax Act, 1961 (Act). The assessee / applicant trust had previously been granted provisional approval in Form 10AC under clause (iv) of the same proviso, effective from 10/02/2022 up to Assessment Year 2024-25. CIT(Exemptions) observed that the assessee / applicant trust was served notices dated 29/06/2024 and 19/07/2024 requesting submission of specific details and documents. However, the assessee failed to respond to either of these notices and did not file any submissions or seek adjournment. Consequently, CIT(Exemptions) proceeded to decide the matter based on the available material and the documents originally submitted with Form 10AB. Upon review of documents filed by assessee / applicant trust, it was observed that key documents required under Rule 11AA(2), including a mandatory note on the activities of the applicant as stipulated under clause (h), were not submitted. CIT(Exemptions) noted that section 80G of the Act requires the Commissioner to be satisfied both with the genuineness of the applicant's activities and its compliance with the conditions outlined in clauses (i) to (v) of section 80G(5). In this case, due to the absence of necessary documentary evidence, CIT(Exemptions) was of the view that he is not in a position to verify the genuineness of the institution's activities or its eligibility under the prescribed conditions. Accordingly, the application filed in Form 10AB for approval under section 80G(5)(i) was rejected, and the previously granted provisional approval also was cancelled.

5. Before us, the Counsel for the assessee trust submitted that the applicant is not conversant with income tax matters and does not operate computers or access the Income Tax Portal. He further stated that the Trust has never

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previously been involved in any income tax litigation. It was for these reasons that the assessee could not comply with notices issued by CIT(Exemptions). The Counsel for the assessee submitted that it was only in January 2025 that the assessee became aware of the rejection of the Trust's application for approval under section 80G(5)(iii) of the Act. The counsel for the assessee submitted that if given an opportunity of hearing, the assessee/applicant trust shall duly and diligently comply with all notices of hearing and shall file necessary details/documents to the satisfaction of CIT(Exemptions).

6. Accordingly, looking into the facts of the instant case, in interest of justice the matter is hereby restored to the file of CIT(Exemptions) for de-novo consideration. However, we make it clear that in case there is any non-compliance on part of the assessee/applicant trust before CIT(Exemptions), then he would be at liberty to pass appropriate orders, in accordance with law, on the basis of material available on record.

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

This Order pronounced in Open Court on	26/05/2025
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Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

Ahmedabad; Dated 26/05/2025

TANMAY, Sr. PS

TRUE COPY

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,

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