

आयकर अपीलीय अधिकरण, सूरत 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 Nos.102/SRT/2025 & 103/SRT/2025  
निर्धारण वर्ष / Assessment Year : -NA-

|   |               |  |
|---|---------------|--|
| Shri Gopal Krishna<br>Foundation<br>7, Narmada Darshan Complex<br>Opp. GEW Maktampur<br>Maktampur Road<br>Bharuch - 392 012 | बनाम/<br>v/s. | The CIT (Exemption)<br>Ahmedabad - 380 015 |
| स्थायी लेखा सं./PAN: AALTS 9980 J   |               |  |
| (अपीलार्थी/ Appellant)  |               | (प्रत्यर्थी/ Respondent)                   |
| Assessee by :   |               | Shri Suresh K. Kabra, CA                   |
| Revenue by :  |               | Shri Mukesh Jain, CIT (DR)                 |

सुनवाई की तारीख/Date of Hearing : 01/05/2025  
घोषणा की तारीख /Date of Pronouncement: 27/05/2025

**आदेश/O R D E R**

**Per Sanjay Garg, Judicial Member:**

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

2. ITA No.102/SRT/2025 is against the order dated 16/12/2024 rejecting the application of the assessee for registration under clause(iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, 1961 (hereinafter

referred to as “the Act”), whereas ITA No.103/SRT/2025 is against the order dated 13/11/2024 of the Ld.CIT(E) rejecting the application of the assessee for registration under sub-clause(iii) of clause (ac) of sub-section (1) of section 12A of the Act.

3. At the outset, the Ld.Counsel for the assessee has submitted that both the applications of the assessee have been rejected by the CIT(E) for non-furnishing of requisite details as were called for by the Ld.CIT(E) through notices of hearing sent on email-id of the assessee. The Ld.Counsel has submitted that the assessee-trust was not conversant with the Income-tax proceedings and the alleged email sent by the Ld.CIT(E) did not come to the notice of the assessee-trust and, therefore, the case of the assessee remained unrepresented before the Ld.CIT(E). The Ld.Counsel has further submitted that the provisional approval/registration under the relevant sections have already been granted and the present applications were for final registration. He has submitted that the assessee may be given an opportunity to present its case before the Ld.CIT(E).

4. The Ld.Departmental Representative (DR), however, relied upon the findings of the Ld.CIT(E).

5. Considering the rival submissions, 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). In view of this, the impugned orders of the Ld.CIT(E) are hereby set aside and the matter, in both the appeals, is restored to the file of Ld.CIT(E) for decision afresh. Needless to say, that the Ld.CIT(E) will give proper and adequate opportunity to the assessee to present its case and

thereafter to decide the same in accordance with law. It is also directed that the assessee will take due care of the emails received from the Ld.CIT(E) and will promptly appear and furnish the necessary details as and when called for by the Ld.CIT(E).

6. With the above observations, both the appeals of the assessee are treated as allowed for statistical purposes.

**Order pronounced in the Open Court on 27/05/2025.**

**Sd/-  
(Bijayananda Pruseth)  
Accountant Member**

**Sd/-  
(Sanjay Garg)  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 27/05/2025

*टी. सी. नायर, व. नि. स./T.C. NAIR, Sr. 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 /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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आयकर अपीलीय अधिकरण, ITAT, Surat/Ahmedabad