

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 730/Ahd/2025  
(Assessment Year: NA)

Maher Trust, At-Haidarpura, Post-Raviyana, Tal-Sarasvati, Dist-Patan, Gujarat-384285 [PAN: AABTM 4474 B]	Vs.	The CIT (Exemption), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Assessee by :</b>	Shri Varishusen Momin, AR	
<b>Revenue by:</b>	Shri Alpesh Parmar, CIT-DR	
<b>Date of Hearing</b>	19.06.2025	
<b>Date of Pronouncement</b>	23.06.2025	

**ORDER**

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

**Delay Condoned.**

This appeal has been preferred by the assessee against the order of the Ld. Commissioner of Income-Tax (Exemption), Ahmedabad [hereinafter referred to as "Ld. CIT(E)"], dated 13.11.2024, whereby the application for registration filed by the assessee in Form No. 10AB u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") was rejected.

2. The brief facts of the case are that the assessee is a charitable trust engaged in activities for the welfare of the public. The assessee-trust had applied for registration under section 12A(1)(ac)(iii) of the Act in Form No.10AB. The Ld. CIT(E) rejected the application on the ground that the assessee had failed to submit the requisite details/documents and the genuineness of the activities of the assessee-trust, despite issuance of notices from time to time. It was further noted by the Ld. CIT(E) that the assessee neither filed any submissions nor sought any adjournment during the proceedings.

3. Aggrieved by the order of the Ld. CIT(E), the assessee is now in appeal before the Tribunal.

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4. At the outset, the Ld. AR submitted that the Ld. CIT(E) has rejected the application and cancelled the provisional registration of the assessee-trust due to non-compliance. The Ld.AR further submitted that owing to unforeseen circumstances due compliance before the Ld. CIT(E) could not be made. Therefore, prayed that given an opportunity, the same would be apprised to the Ld. CIT(E). Ld. CIT(DR) argued that the assessee needs to furnish the proof of filing the submissions before the Ld. CIT(E). Having considered the facts on record, we hold that the interests of justice would be met if the matter is restored to the file of the Ld. CIT(E) for *de novo* adjudication. The Ld. CIT(E) is directed to consider the application of the assessee afresh and pass a reasoned order after taking into account the submissions and documents furnished by the assessee. The assessee shall be afforded adequate opportunity of being heard in the matter.

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

**The order is pronounced in the open Court on 23.06.2025**

Sd/-

**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated 23/06/2025

\*\*btk

Sd/-

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

**आदेश की प्रतिलिपि प्रेषित/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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

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आदेशानुसार/ BY ORDER,

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