

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER

ITA No.855 AND 856/Ahd/2025

Assessment Year : -

Shardaba Foundation Umed Shambhu No Madh Khadiya Chowk At Chanasma Ta-Chanasma, Dist-Patan PAN : ABATS 1054 K	Vs	The CIT(Exemption) Vejalpur Ahmedabad.
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(Applicant)		(Responent)
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Assessee by :	Shri Varishusen Momin, AR
Revenue by :	Shri R.P. Rastogi, CIT-DR

सुनवाई की तारीख /Date of Hearing : 17/06/2025

घोषणा की तारीख /Date of Pronouncement: 23/06/2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member

The above two appeals have been preferred by the assessee against orders passed by the Ld.Commissioner of Income-Tax (Exemption), Ahmedabad [hereinafter referred to as "ld.CIT(E)] dated 19.9.2023 and 21.9.2023, whereby, the ld.CIT(E) rejected the separate applications of the assessee-trust for final/regular registration approval u/s. 12AB and u/s. 80G of the Income Tax Act, 1961 ("the Act" for short). Both these appeals are disposed of by this common order.

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2. At the outset, it is noted that there is a delay of 510 days in filing these appeals before the Tribunal. The Registry has accordingly flagged the matter for consideration on the issue of limitation.

3. To explain the cause for the delay, the assessee has filed separate affidavits duly sworn by Shri Bhavinkumar Khodabhai Patel, trustee of assessee-trust, the contents of which are verbatim same in each affidavit. It is pleaded that the assessee is unfamiliar with income-tax proceedings, did not monitor email and thus unable to get the status from the e-portal. The tax consultant of the assessee did not follow the proceedings before the Department. The assessee was not informed by its consultant about any date fixed by the department for hearing, as a result of which the matter remained unattended. The assessee came to know about the status of its matter before the appellate authority, only when new consultant was appointed, and he followed up with the matter. The delay in filing the appeal, as submitted, occurred in this course due to *bona fide* reasons and unavoidable circumstances. In the light of the same, it is submitted by the ld.counsel for the assessee that in the interest of natural justice, the delay in filing the appeals may be condoned.

4. On merit, the ld.counsel for the assessee submitted that the assessee was not conversant with the income tax proceedings nor faced any income tax litigation. That the assessee's tax consultant was not cooperative and did not follow up the matters before the authorities below; that assessee was not regularly checking the email on which the notice for hearing was allegedly sent by the ld.CIT(E), which resulted into non-representation of the assessee before the ld.CIT(E) and passing of the impugned *ex parte* order, rejecting the applications of the assessee for regular registration. The ld.counsel

for the assessee submitted that the assessee may be given an opportunity to present its case, since the assessee has a fair case on merits, as the assessee has already granted provisional approval/registration, and there was no reason for non-granting of regular/final approval/registration.

5. The ld.DR, on the other hand, relied on the order of the ld.CIT(E).

6. We have considered the submissions made by the assessee and have perused the affidavit filed by the assessee. The explanation offered by the assessee appears to be reasonable and *bona fide*. The cause for delay is not found to be deliberate or with any *mala fide* intent. We are, therefore, of the considered view that in the interests of natural justice and to render substantial justice, the impugned delay deserves to be condoned. Accordingly, the delay of 510 days in filing the appeals is condoned. The appeals are admitted for adjudication on merits.

7. Considering the submissions of the assessee explaining the reasons for non-representation before the lower authorities which resulted into passing of the impugned ex parte orders, in our view, interests of justice will be well served, if the assessee is given an opportunity to present its case before the ld.CIT(E). Accordingly, the impugned orders of the ld.CIT(E) are set aside and both the matters are restored to the file of the ld.CIT(E) for decision afresh on the applications of the assessee, after providing due opportunity of hearing to the assessee. The assessee is also directed cooperate in

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the proceedings before the Id.CIT(E) and furnish necessary documents/evidences as may be required during the proceedings.

8. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced on 23rd June, 2025.

Sd/-
(Narendra Prasad Sinha)
Accountant Member

Sd/-
(Sanjay Garg)
Judicial Member

Ahmedabad,dated 23/06/2025

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