



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

AND

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA Nos. 850/RJT/2024

(निर्धारणवर्ष / Assessment Years: (NO))

Shri Gujarat Ramanandi Sadhu Samaj Utkarash Mandal-Shihor, Nr. Utavala Hanuman P. O. No. 23, Savarkundala Dist. Savarkun, Savarkundla – 364515	Vs.	The CIT(E), Ahmedabad Room No. 609, Aayakar Bhavan (Vejalpur), 100ft Road, Anandnagar – prahaladnanagr Road, Ahmedabad – 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAFTS4033A		
(Assessee)		(Respondent)

आयकर अपील सं./ITA Nos. 851/RJT/2024

(निर्धारणवर्ष / Assessment Years: (NO))

Shree Laldham Seva Trust – Savarkundla Mahuva Road, Khodiyar Park, Amreli - 364515	Vs.	The CIT(E), Ahmedabad Room No. 609, Aayakar Bhavan (Vejalpur), 100ft Road, Anandnagar – prahaladnanagr Road, Ahmedabad – 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABBTS5816Q		
(Assessee)		(Respondent)

Assessee by

Respondent by

: Shri D. M. Rindani, AR

: Shri Praveen Verma, CIT-DR

Date of Hearing

Date of Pronouncement

: 24/06/2025

: 24/06/2025



आदेश / O R D E R

PER DR. ARJUL LAL SAINI, AM:

Captioned two appeals filed by the different assessees, are directed against the separate orders passed by the Learned Commissioner of Income Tax(Exemption), wherein the Ld. CIT(E) rejected the assessee's application in Form 10AB for approval u/s. 80G(5)(iii) of the Act and also rejected provisional approval, and also cancel the provision of the assessee.

2. At the outset, the Ld. counsel for the assessee submitted that during the proceedings before the Ld. CIT(E), the notices were issued by the Ld. CIT(E) on the email id of the tax consultant, who in tune did not inform the assessee and also did not file the required documents and evidences before the Ld. CIT(E) or approval u/s. 80G(5)(iii) of the Act. therefore, since before the Ld. CIT(E) no any documents and evidences were furnished by tax consultant for approval u/s. 80G(5)(iii) of the Act, and the result the Ld. CIT(E) rejected the assessee's application in Form No. 10AB for approval u/s. 80G(5)(iii) of the Act. In these facts and circumstances Ld. Counsel of the assessee submitted that one more opportunity should be given to the assessee to file the relevant documents, evidences for approval u/s. 80G(5)(iii) of the Act before the Ld. CIT(E), therefore, these two appeals should be remitted back to the file of the Ld. CIT(E) for fresh adjudication. The Ld. Counsel also submitted that a suitable instruction given to the Ld. CIT(E) that further notices should be issued on corrected email-id of the assessee which are reproduced below:

- (i) tax.adr25@gmail.com
- (ii) adruparel.amreli@gmail.com

3. Ld. Counsel also undertake to prayed before the Ld. CIT(E) and could not seek for unnecessary adjournment and file the relevant documents as early as



possible before the Ld. CIT(E) and he will actively participate in the proceedings before the Ld. CIT(E).

4. On the other hand, the Ld. DR for the revenue submitted that matter may be remitted back to the file of the Ld. CIT(E) for fresh adjudication, however, the assessee should be instructed to file the relevant documents and evidences before the Ld. CIT(E) and should actively participated in the proceedings before the Ld. CIT(E) and should not seek unnecessary adjournment and filed the relevant documents and evidences as when a called by the Ld. CIT(E), therefore, the Ld. DR wants to make sure that when the appeals are remitted back to the file of the Ld. CIT(E), then it should be ensure that the assessee should not waste the time and resources of the Ld. CIT(E) and should actively participated and filed the relevant documents and evidences before the Ld. CIT(E).

5. We have heard both the parties and perused the material available on record. We note that before the Ld. CIT(E), these two assessee did not appeared and did not filed the required documents and evidences as asked by the Ld. CIT(E). That the Ld. CIT(E) has issued notices to the assessee calling for relevant documents and evidences, however, the assessee did not filed any documents and evidences and did not ask for adjournment in these two cases, therefore, in the absence of documents and evidences and explanation to Ld. CIT(E) therefore, the Ld. CIT(E) rejected the application filed by these two assessees in Form No. 10AB for approval u/s. 80G(5)(iii) of the Act. The Ld. Counsel for the assessee, now, before us, undertakes the responsibility to submit required documents and evidences as when call by the Ld. CIT(E) and also stated that the assessee would not waste time and resources of the Ld. CIT(E), and he will stated that he would participated in the proceedings before the Ld. CIT(E) actively, therefore, we are of the view that one more



opportunity should be granted to the assessee's trust to explain the case before the Ld. CIT(E).

6. We also direct the Ld. CIT(E) that the relevant notices would be sent to the assessee on the following email-id.

- (i) tax.adr25@gmail.com
- (ii) adrunparel.amreli@gmail.com

7. Therefore, considering these facts and circumstances, we set aside the order of the Ld. CIT(E) and remitted these two appeals of the file to the Ld. CIT(E) with the direction to adjudicate the issue and furnished the details in accordance with law.

8. In the result, both the appeals (ITA No. 850 & 851/Rjt/2024) of the assessee are allowed.

Order is pronounced in the open court on 24/06/2025

**Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER**

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

Rajkot

दिनांक/ Date: 24/06/2025

Copy of the Order forwarded to

- 1. The Assessee
- 2. The Respondent
- 3. The CIT(A)
- 4. Pr. CIT
- 5. DR/AR, ITAT, Surat0
- 6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot

