

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

ITA No: 41/AHD/2025

Navratna Charitable Trust 108, Swami Akhandanad Society, B/h Ranna Park, Ghatlodia, Ahmedabad Gujarat-380061 PAN: AAETN0433G (Appellant)	Vs	CIT(Exemption), Ahmedabad (Respondent)
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Assessee Represented: Shri Parin Shah, CA
Revenue Represented: Shri Sher Singh, CIT-DR

Date of hearing : 19-06-2025
Date of pronouncement : 30-06-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the exparte order dated 20.12.2024 passed by the Commissioner of Income Tax [Exemption] denying registration under section 12AB of the Income Tax Act 1961 (hereinafter referred to as 'the Act').

2. The assessee claims that the hearing notices dated 04-10-2023, 02-11-2023 and 06-12-2023 were not received by it. Therefore on filing grievance petition, the Assessment Unit vide letter dated 20-12-2024 furnished copy of the rejection order passed by Ld. CIT(E).

Thus in the interest of justice, the impugned order be set-aside back to the file of Ld. CIT(E) to give proper opportunity of hearing to the assessee and pass order in accordance with law.

3. Ld. D.R. appearing for the Revenue could not dispute the above facts and non-service of hearing notices to the assessee Trust. Therefore, in the interest of Principle of Natural Justice, we deem it fit to set-aside the impugned order passed by the Ld. CIT(E) with a direction to give proper opportunity of hearing by issuing physical hearing notice to the assessee Trust and then pass order in accordance with law.

4. In the result, the appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 30-06-2025

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER
Ahmedabad :
Dated 30/06/2025

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

True Copy

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद