



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
**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 No.09/RJT/2025**

Shree Akhil Kutch Lohana Mahajan Near V D High School, Bhuj Kutch-370 001	बनाम Vs.	Commissioner of Income-tax (Exemption), Ahmedabad, Room No.609, Aaykar Bhawan, Vajalpur, Near Sachin Tower, 100 Foot Road, Anandnagar- Prahladnagar Road-380 015
स्थायीलेखासं/.जीआइआरसं/.PAN/GIR No. <b>AAHTS 2975 F</b>		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri R.B. Shah, AR  
राजस्व की ओर से/Revenue by : Shri Sanjay Punglia, CIT-DR

सुनवाई की तारीख/**Date of Hearing** : **06/05/2025**  
घोषणा की तारीख/**Date of Pronouncement** : **30/06/2025**

आदेश/**Order**

**Per Dr. Arjun Lal Saini, A.M**

Captioned appeal filed by the assessee, is directed against the order passed by the Learned Commissioner of Income Tax (Exemption)- Ahmedabad, [in short "the Id. CIT(E)"], vide order dated 13.11.2024 wherein Id. CIT(E) rejected assessee's application filed in Form No.10AB r.w.s. 12A(1)(ac)(iii) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') holding that assessee Trust has failed to file documentary



evidences to satisfy the genuineness of activities of the trust and the activities of the trust are not in consonance with objects of the trust.

2. At the outset, Ld. Counsel for the assessee submitted that during proceedings before Id. CIT(E) assessee submitted details documents and evidence on the same date on which Ld.CIT(E) framed the order. Therefore, it may be possible that Ld.CIT(E) might have not seen the submission of the assessee and documents of the assessee and therefore, assessee's documents were overlooked, hence, rejected the assessee's application in Form-10AB, u/s 12A(1)(ac)(iii) of the Act. Therefore, Ld. Counsel contended that one more opportunity should be given to assessee to plead its case again before Ld.CIT(E) in the interest of justice, so that assessee can submit necessary documents to prove his claim/contention.

3. On the other hand, Id. CIT-DR for the Revenue submitted that during proceedings before Ld.CIT(E), the Ld.CIT(E) has issued show cause letter twice, however, assessee has not made compliance. The details, documents and evidences were filed before Ld.CIT(E) at the fag-end of the proceedings. Therefore, heavy cost should be imposed on assessee on account of non-compliance attitude and matter may be remitted back to the file of Ld.CIT(E) for afresh adjudication in accordance with law.

4. We have head both the parties. Considering the above facts, we note that assessee has filed details documents and evidence before Ld.CIT(E)



on 13.11.2024 at the fag-end of proceedings and Ld.CIT(E) framed the order on 13.11.2024. It is also to be noted that assessee did not make compliance of other notices issued by Ld.CIT(E). Therefore, on account of non-compliance attitude of the assessee we impose cost of Rs.2,000/- (Rupees two thousand only) which shall be deposited in the Prime Minister Relief Fund, within 15 days from the date of receipt of this order. We further note that during proceedings before Ld.CIT(E) the assessee submitted details and documents, however, these details documents were submitted at the fag-end of proceedings, therefore, Ld.CIT(E) has not considered these documents and details. Hence, we are of the view that one more opportunity should be given to the assessee to file the relevant documents and evidences before Id. CIT(E) as and when call by Ld. CIT(E). We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest its case. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(E) for *de novo* adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Id. CIT(E) and remit the matter back to the file of the Id. CIT(E) to adjudicate the issue afresh on merits. The assessee is directed to file required details and documents before Ld.CIT(E) as and when called for. For statistical purposes, the appeal of the assessee is treated as allowed.



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

Order is pronounced in the open court on 30/06/2025

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

राजकोट/Rajkot

दिनांक/ Date: 30/06/2025

*DKP Outsourcing Sr.P.S*

आदेश की प्रतिलिपि अद्योपित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेशसे,

सहायकपंजीकार

आयकर अपीलीय अधिकरण ,राजकोट