



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER.**

AND

DIESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No. 388/RJT/2024

(निर्धारणवर्ष / Assessment Year: (2024-25)

(Hybrid Hearing)

KHOJA SHIYA ISNA ASHARI JAMAT KERA KUTCH – 370430	Vs.	CIT(Exemption) Room No. 609, Floor No. 6, ayakar Bhavan (Vejalpur), Prahalad nagar, Road, Ahmedabad - 380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAATK6473B		
(Appellant)		(Respondent)

Appellant by : Shri Mehul Thakkar, Ld. AR

Respondent by : Shri Sanjay Punglia, Ld. CIT(DR)

Date of Hearing : 30/06/2025

Date of Pronouncement : 30/06/2025

आदेश / ORDER

PER, DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee, is directed against the order 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. Grounds of appeal raised by the assessee are as followed:

1) The Ld. CIT-Exemption, Ahmedabad has erred on facts and in law in rejecting the application seeking approval under section 12AB of the Income Tax Act on the ground that the appellant does not have a valid Constitution containing objects which is duly approved by the competent authority (Gujarat State Waqf Board, Gandhinagar).



3. Brief facts of the case that the appellant filed application in Form No.10AB u/s 12A(1) (ac)(iii) of the Act on 28.09.2023 seeking registration under section 12AB of the Income Tax Act, 1961. The appellant was called upon to furnish certain details / documents vide notice dated 20.11.2023 and 18.12.2023. In response to the said notice, the applicant vide its reply dated 02.01.2024 has submitted certain details. Thereafter, the appellant was in receipt of the show cause notice dated 14.03.2024 which was duly responded on 26.03.2024. The Ld. CIT (Exemption) rejected the application on the ground that the appellant does not have a valid Constitution containing objects which is duly approved by the competent authority (Gujarat State Waqf Board, Gandhinagar).

4. That the assessee has filed an appeal to challenge the validity of order of the Ld. CIT(E) before us on 29.03.2024

5. During the course of hearing, Ld. AR submitted that the fact is that revised constitution of the appellant is pending for approval from Gujarat State Waqf Board, Gandhinagar.

6. On the contrary, the Ld.DR for the revenue relied on the judgment of Ld. CIT(E) and not objected to the prayer of the Ld. AR.

7. We have heard both the parties and perused the material available on record. We noted that the order of Ld. CIT(E) has ex- parte order and before passing the order the Ld. CIT(E) has issued noticed to the assessee. We note that the assessee has not submitted entire documents and evidences for registration has asked by the Ld. CIT(A), therefore, we are of the view that one more opportunity given to the assessee to plead his case before the Ld. CIT(E), Ahmedabad. We set aside the order of Ld. CIT(E) and remit the



matter back to the file of Ld. CIT(E) for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

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

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

Rajkot

दिनांक/ Date: 30/06/2025

Copy of the Order forwarded to

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

(True Copy)

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot