



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, AM.

&

DINESH MOHAN SINHA, JM

आयकरअपीलसं./ITA No.32&33/RJT/2025

निर्धारणवर्ष / Assessment Year: (2022-23)

(Hybrid Hearing)

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|-----------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Shri Vinod Munshiani Foundation Plot No.371, Ward-2B, Adipur (Kutch) 370205 | Vs. | Room No.609, 6th Floor, Aayakar Bhavan, (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandpar-Prahladnagar Rod, Ahmedabad 380015 |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAWTS9375A | | |
| (Appellant) | | (Respondent) |

Appellant by : Shri Mehul Ranpura, Ld. AR
Respondent by : Shri Sanjay Punglia, Ld. CIT. DR
Date of Hearing : 09/07/2025
Date of Pronouncement : 18/07/2025

आदेश / ORDER

PER DINESH MOHAN SINHA JM;

Captioned appeal filed by assessee, directed against order passed by Commissioner of Income Tax (E) Ahmedabad, on application in form 10AB u/s 12A (1) (ac) (iii) of the income-tax Act. wherein the application filed by the assessee for approval u/s 12AB of the income-tax Act. was rejected on 19-12-2024 and Application in Form 10AB under 80G (5) (iii) of the income-tax Act. was rejected on 20-12-2024 by Ld.CIT(E) Ahmedabad.



2. GROUNDS OF APPEAL ITA No. 32-Rjt-2025: -

- 1. The grounds of appeal mentioned hereunder are without prejudice to one another.*
- 2. The order passed by the learned Commissioner of Income-tax (Exemption), Ahmedabad [hereinafter referred to as the "CIT(E)"] u/s. 12AA of the Income Tax Act, 1961 is bad in law and on facts.*
- 3. The learned CIT(E) erred on facts as also in law rejecting the application for registration u/s. 12AA of the Act alleging that (i) the appellant failed to prove the genuineness of its activities with documentary evidence (ii) the activities of trust are in consonance with the objects of the trust and (iii) other laws material for the purpose of achieving objects are complied with. The learned CIT(E) may kindly be directed to grant registration u/s. 12AA of the Act.*
- 4. Your Honour's appellant craves leave to add, to amend, alter, or withdraw any or more grounds of appeal on or before the hearing of appeal.*

GROUND OF APPEAL ITA No. 33-Rjt-2025: -

- 1. The grounds of appeal mentioned hereunder are without prejudice to one another.*
- 2. The order passed by the learned Commissioner of Income-tax (Exemption), Ahmedabad [hereinafter referred to as the "CIT(E)"] u/s. 80G(5)(iii) of the Income Tax Act, 1961 is bad in law and on facts.*
- 3. The learned CIT(E) erred on facts as also in law rejecting the application for registration u/s. 80G(5)(iii) of the Act on the alleged ground that approval u/s. 80G of the Act could not be granted as the appellant does not have valid order for registration u/s. 12A of the Act which is pre-requisite for grant of approval u/s. 80G of the Act. The learned CIT(E) may kindly be directed to grant registration u/s. 80G(5)(iii) of the Act.*
- 4. Your Honour's craves leave to add, to amend, alter, or withdraw any or more grounds of appeal on or before the hearing of appeal.*

Since these two appeals filed by the same assessee are directed against the separate order passed by Ld. CIT (E) for different applications. Since the issue of rejection of application are same there for these two appeals have



been heard together and consolidated order is being passed for the convenience and brevity.

The brief facts of the case in that ITA no. 32/Rjt/2025 the application was filed electronically on 21/03/2023 in form no. 12AB within the meaning of section 12A(1)(ac)(iii) income-tax of the Act 1961.

The notices was issued to the assessee on 19/07/2023, 19/08/2023 & 12/09/2023 sent throw ITBA portal to furnish certain details/documents. The assessee has neither filed any submission nor sought any adjournment in this case in the absence of requisite detail, a present case decided on the basis of material available on records. The Ld. CIT(E) rejected the application of the assessee stating that

"The applicant/assessee has failed to file documentary evidences to enable me to satisfy about:

- i. Genuineness of the activities of the trust or institution.
- ii. That the activities of trust or institution are in consonance with the objects of the trust or institution.
- iii. That other laws material for the purpose of achieving objects are complied with.

In view of the above, the present application filed in Form No. 10AB u/s 12A (1) (ac) (iii) of the Act is rejected and provisional registration is also cancelled."

Feeling, aggrieved by the order of Ld. CIT(E) the assessee has filed an appeal before us.



(i) Ld. AR of the assessee filed written submission:

"The director of the appellant is less educated and completely unaware about online systems of compliance and e-mail tracking and for which I relied upon the accountant who could not timely inform me.

(ii) On the contrary Ld. DR submitted that assessee has not submitted the documents before the authority, the assessee trusts a non-co-operative attitude in compliance with the notice issued by the department.

We have heard both the parties and perused all the material available on records. We note that the Ld.CIT(E) has issued notices on 19/07/2023, 19/08/2023 & 12/09/2023 asking for document in support of the appeal of registration the Act in order to know about the geniuses of the activities of the trust and also to verify the activities are in consonance with the object of the trust and it was also to ensure that purpose of achieving objects are complied with, but the assessee failed to comply with terms of the notice. That the assessee submitted before us. The reasons for non-compliance was that the assessee was completely unaware about the online system of non-compliance. The Ld. AR of the assessee assured us about compliance to the notices issued by the Ld. CIT(E) considering the facts and circumstance of the case and in the interest of the justice. We restore the matter back with the file of the Ld. CIT(E) for De-novo adjudication of the application in form 10AB section 12A(1)(ac)(iii) of the income-tax Act. Assessee was directed to submitted the relevant document and evidence as required by Ld. CIT(E) if any.



Now coming to ITA No. 33-Rjt-2025

Since the facts circumstance of the case similar and the assessee failed to comply with the terms of notice.

The ITA No. 33/Rjt/2025 is disposed of in the above terms.

In combined result the appeal filed by the assessee in ITA No. 32/Rjt/2025 &33/Rjt/2025 are allowed for statical purpose.

Order pronounced in the open court on 18 / 07 /2025.

Sd/-

**(Dr. A.L. SAINI)
ACCOUNT MEMBER**

Sd/-

**(DINESH MOHAN SINHA)
JUDICAL MEMBER**

Rajkot

दिनांक/ Date: 18 / 07/2025

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot