

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**

**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

**ITA No. 833/Ind/2024 & 844/Ind/2024**

Acharya Shree Vidhyasagar Gaushala Trust, Paras Tent House, Nehru Chowk Ganj, Basoda, Bhopal	<b><u>बनाम/</u></b> Vs.	CIT Exemption, Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AAJTA4273G</b>		
Assessee by	Shri Venus Rawka, AR	
Revenue by	Shri Ashish Porwal, Sr.DR	
Date of Hearing	21.07.2025	
Date of Pronouncement	22.07.2025	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

The captioned two (2) appeals, *first* being ITA No. 833/Ind/2024 relating to registration u/s 12AB and *second* being ITA No. 844/Ind/2024 relating to approval u/s 80G, have been preferred by assessee challenging two separate orders bearing DIN: ITBA/EXM/F/EXM45/2024-25/1068744893(1) and DIN: ITBA/EXM/F/EXM45/2024-25/1068745099(1) respectively, both dated 17.09.2024 and both passed by learned Commissioner of Income-Tax

(Exemption), Bhopal ["CIT(E)"], by which the assessee's applications for grant of final registration u/s 12AB & final approval u/s 80G of Income-tax Act, 1961 ["the act"] have been rejected. The assessee has raised the grounds as mentioned in Appeal Memos (Form No. 36).

2. Ld. AR for assessee at first drew us to the impugned orders and demonstrated that the CIT(E) has rejected assessee's applications on the footing that the assessee has not submitted complete information/documents as called by him through notices dated 22.07.2024 & 02.09.2024. Ld. AR next carried us to Page 12-13 of Paper-Book where a copy of the reply submitted by assessee to CIT(E) through physical mode on 01.08.2024, duly acknowledged by official seal of CIT(E), is placed. Ld. AR submitted that in the said reply, the assessee has made best of its effort to file the details/documents required by CIT(E). And the assessee is still ready to submit any other detail/document required by CIT(E). Therefore, in the interest of justice, one more opportunity may be given to assessee to enable the submission.

3. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent its case before CIT(E) and do not seek unnecessary adjournments.

4. Considering above submissions of parties and having regard to the principle of natural justice, we remand these matters back to the file of CIT(E) for adjudication afresh. The CIT(E) shall give necessary opportunity of

hearing to assessee and pass appropriate orders. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by CIT(E) and do not seek unnecessary adjournments failing which the CIT(E) shall be at liberty to pass appropriate orders in accordance with law. Ordered accordingly.

**5. Resultantly, these appeals are allowed for statistical purpose.**

Order pronounced in open court on 22/07/2025

Sd/-

(PARESH M JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 22/07/2025

Dev/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore