

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 Nos.12 & 13/RJT/2025
निर्धारण वर्ष /Assessment Year: 2024-25

Shri Dungar Guru Shasan Seva Trust I-Tirupati Nagar Nirmala Road, Rajkot- 360 007	बनाम/ Vs.	Commissioner of Income-tax (Exemption), Ahmedabad
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: AANTS 8372 A		
अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Bakul Ganatra, Id.AR &
Ms. Salma Thobhani, Id. AR
राजस्व की ओर से/Revenue by : Shri Sanjay Punglia, CIT-DR
सुनवाई की तारीख/Date of Hearing : 28/07/2025
घोषणा की तारीख/Date of Pronouncement : 29/07/2025

आदेश / O R D E R

Per, Dr. Arjun Lal Saini, Accountant Member:

Captioned two appeals filed by the same assessee, against the separate orders passed by the Ld. Commissioner of Income-tax(Exemption), Ahmedabad [in short 'Ld.CIT(E)' dated 13.11.2024 and 15.11.2024 wherein the Ld.CIT(E) has rejected the assessee's application in Form 10AB, under sub-clause (iii) of clause (ac) of sub-section (1) of Section 12A of the Income-tax Act, 1961(hereinafter referred to as 'the Act') and the Ld. CIT(E) also rejected the assessee's application in Form No. 10AB, u/s 80G(5) (iii) of the Act.

2. At the outset, Ld. Counsel for the assessee submitted that assessee-trust did not appear before Ld.CIT(E) and did not furnish details, documents, objects of the trust and evidences, therefore, Ld.CIT(E) denied the registration to the



assessee-trust u/s 12A of the Act and also denied the approval under section 80G(5)(iii) of the Act. The Ld. Counsel for the assessee, now, before us, submitted that assessee-trust is ready with the relevant documents and evidences and wants to furnish the same before Ld.CIT(E), if one more opportunity should be given to assessee to furnish objects of the trust, activities of the trust and evidence relating to genuineness of the activities of the trust and other documents and evidences, as a required by Id CIT(E). Therefore, both these appeals may be remitted back to the file of Ld.CIT(E) with a direction to adjudicate afresh these two applications of the assessee, in accordance with law.

3. On the other hand, Ld. CIT-DR for the Revenue submitted that assessee's application in ITA No.12/RJT/2025, pertains to registration u/s 12A of the Act and appeal in ITA No.13/RJT/2025, pertains to approval u/s 80G(5) of the Act. Since the assessee-trust never appeared before Ld.CIT(E) and never filed relevant documents and evidence before him. Therefore, Ld. CIT-DR has no objection if both these appeals are remitted back to the Ld. CIT(E).

4. We have carefully considered the facts of the case, the submission of the Id. Counsel for the assessee and Id.CT-DR for the Revenue and evidences gone through on record. However, in the succinct manner, the relevant facts and background are reiterated in order to appreciate the controversy and the issue for adjudication. We note that assessee filed appeals before us, against the order of the Ld. CIT(E), who had rejected the assessee's application for registration u/s 12A of the Act for the reason that assessee-trust did not appear before Ld.CIT(A) and moreover, the assessee has not submitted the documents and evidences before the Id. CIT(E) and Id. CIT(E) also rejected the assessee's application for approval under section 80G(5) (iii) of the Act, on account of the same reasons. Therefore, we are of the view that one more opportunity should



be given to the assessee to file the required details and documents before the Ld. CIT(E). Therefore, we set aside the order of the ld. CIT(E) and remit the issue back to the file of the ld.CIT(E) to adjudicate the assessee`s applications for registration under section 12A and approval under section 80G(5)(iii) of the Act, afresh.

5. In the result, filed by the assessee, in ITA No.12/Rjt/2025, is allowed for statistical purposes, in above terms.

6. Since we have remitted the assessee`s appeal relating to registration in ITA No.12/Rjt/2025, u/s 12A of the Act, therefore, we direct the Ld. CIT(E) to examine the documents and evidences relating to approval u/s. 80G(5)(iii) of the Act, relating to assessee`s appeal in ITA No. 13/Rjt/2025, and examine the conditions of section 80G(5) (iii) of the Act, and if the assessee is eligible, then grant approval u/s. 80G(5) (iii) of the Act, in accordance with law.

7. In the result, appeal filed by the assessee, in ITA No.13/Rjt/2025, is also allowed for statistical purposes.

8. In combined result, both the appeals filed by the assessee are allowed for statistical purposes.

Order is pronounced in the open court on 29/07/2025

Sd/-

(DINESH MOHAN SINHA)

न्यायिक सदस्य/**JUDICIAL MEMBER** लेखा सदस्य/**ACCOUNTANT MEMBER**

राजकोट /Rajkot

दिनांक/ Date: 29/07/2025

DKP Outsourcing Sr.P.S

Sd/-

(DR.ARJUN LAL SAINI)



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

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

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By order/आदेश से,

सहायक पंजीकार

आयकर अपीलीय अधिकरण , राजकोट