

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "बी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Shri Makarand V. Mahadeokar, Accountant Member

आयकर अपील सं/ITA Nos. 174/Ahd/2025 & 175/Ahd/2025
निर्धारण वर्ष /Assessment Year : - N.A.

Institute of Driving & Traffic Resarch Gujarat 211, Iskon Mall Shivranjani Cross Road Satellite Road Jodhpur Char Rasta Ahmedabad - 380 015	<u>बनाम/ v/s.</u>	The Commissioner of Income Tax (Exemption) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AACAI 0135 P		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Ms. Amrin Pathan, AR	
Revenue by :	Shri R.P. Rastogi, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 18/08/2025
घोषणा की तारीख /Date of Pronouncement: 19/08/2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by the Assessee against the separate orders of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as "Ld.CIT(E)"].

2. ITA No.174/Ahd/2025 is against the order of the Ld.CIT(E) dated 13/11/2024 rejecting the application of the assessee for final/regular registration u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), whereas, the ITA No.175/Ahd/2025 is against the

order of the Ld.CIT(E) dated 15/11/2024 rejecting the application of the assessee for final/regular approval under clause (iii) of first proviso to sub-section (5) of Section 80G of the Act. Since the facts are identical, hence both the appeals are taken together for disposal by this common order.

3. At the outset, the Ld.Counsel for the assessee has invited our attention to the impugned orders of the Ld.CIT(E) to submit that the same are *ex-parte* orders of the Ld.CIT(E) and further submitted that the Ld.CIT(E) had given only two opportunities of hearing and notices were allegedly sent on email. The Ld.Counsel has further submitted that the assessee-organization is a Government Organisation and there was no intention for non-compliances of notices of hearing issued by the Ld.CIT(E). That the alleged notices of hearing issued by the Ld.CIT(E) via email did not come to the notice of the assessee-trust resulting into passing of the *ex-parte* orders of the Ld. CIT(E). The Ld.Counsel has submitted that the assessee has fair case on merits and that it may be granted an opportunity to present its case before the Ld.CIT(E).

4. The Ld.Departmental Representative for the revenue (DR) however, has relied upon the impugned orders of the Ld.CIT(E).

5. Considering the rival submissions, we are of the view that the interests of justice will be well served, if the assessee is given an opportunity to present its case before the Ld.CIT(E). Accordingly, the impugned orders of the Ld.CIT(E) are set aside and the matter in both the appeals is restored to the file of the Ld.CIT(E) for decision afresh on the respective applications of the assessee. Needless to say, that the Ld.CIT(E) will give proper and adequate opportunity to the assessee to present its case and furnish the requisite details/documents, thereafter to decide the applications of the assessee in

accordance with law. The Ld.CIT(E) will decide the applications within 90 days from the receipt of this order.

6. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the Open Court on 19/08/2025.

**Sd/-
(Makarand V. Mahadeokar)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 19/08/2025

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(E)- Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद /DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad