

आयकर अपीलीय अधिकरण,सूरत न्यायपीठ, सूरत ।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
[conducted through Hybrid mode]

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री बिजयानन्दा प्रुसेथ, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Shri Bijayananda Pruseth, Accountant Member

आयकर अपील सं./ITA Nos.97/SRT/2025 & 98/SRT/2025
निर्धारण वर्ष /Assessment Year : - NA-

Little Angel Education Trust Ghanchiwad Amalsad Ta. Gandevi Navsari - 396 360 (Gujarat)	बनाम/ v/s.	Commissioner of Income Tax (Exemption) Ahmedabad
स्थायी लेखा सं./PAN: AABTL 1319 C		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :		Shri Sapnesh Sheth, CA
Revenue by :		Shri Mukesh Jain, CIT(DR)

सुनवाई की तारीख/Date of Hearing : 01/05/2025
घोषणा की तारीख /Date of Pronouncement: 29/07/2025

आदेश/O R D E R

Per Sanjay Garg, Judicial Member:

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

2. ITA No.97/SRT/2025 is against the order dated 22/10/2024 rejecting the application of the assessee for registration under section 80G of the

Income Tax Act, 1961 (hereinafter referred to as “the Act”), whereas ITA No.98/SRT/2025 is against the order dated 22/10/2024 of the Ld.CIT(E) rejecting the application of the assessee for registration under sub-clause(iii) of clause (ac) of sub-section (1) of section 12A of the Act.

3. At the outset, the Ld.Counsel for the assessee has submitted that both the applications of the assessee have been rejected by the CIT(E) for non-furnishing of requisite details as were called for by the Ld.CIT(E). The Ld.Counsel in this respect has submitted that the notices sent by the Ld.CIT(E) did not come to the knowledge of the assessee-trust as the email was not checked on regular basis. That when the assessee came to the knowledge of the notices, compliance was made immediately, but by that time, the *ex-parte* orders have been passed by the Ld.CIT(E). It has, therefore, been requested that the assessee may be given an opportunity to present its cases before the Ld.CIT(E).

4. The Ld.Departmental Representative (DR), however, relied upon the findings of the Ld.CIT(E).

5. Considering the rival submissions, in our view, the interests of justice will be well-served, if the assessee is given an opportunity to present its case before the Ld.CIT(E). In view of this, the impugned orders of the Ld.CIT(E) are hereby set aside and the matter, in both the appeals, is restored to the file of Ld.CIT(E) for decision afresh. Needless to say, that the Ld.CIT(E) will give proper and adequate opportunity to the assessee to present its case and thereafter to decide the same in accordance with law. It is also directed that the assessee will take due care of the informing the email/notices issued by

to the Ld.CIT(E) and will promptly appear and furnish the necessary details as and when called for by the Ld.CIT(E).

6. With the above observations, both the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the Open Court on 29/07/2025.

**Sd/-
(Bijayananda Pruseth)
Accountant Member**

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

दिनांक/Dated 29/07/2025

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 ,सूरत /AR,ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

// TRUE COPY //

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