



आयकर अपीलिय 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 No. 262/RJT/2025

निर्धारण वर्ष /Assessment Year: NA

Hybrid Hearing

Shri Bhuj Lohana Mahila Vikas 16, C/O Harjivan Velji Popat Ghanshyam Nagar, Bhuj – 370001 (Gujarat)	बनाम Vs.	CIT (Exemption) Room No. 609, Floor-6, Aaykar Bhawan (Vejapur), Near Sachin Tower, 100 Foot Road, Anandnagar – Prahladnagar Road Ahmedabad-380015
स्थायीलेखासं./जीआइआरसं./PAN NO. : AAFAS4626N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri R.B. Shah, Ld. AR
राजस्व की ओर से/Revenue by : Shri Sanjay Punglia, Ld. CIT (DR)

सुनवाई की तारीख/Date of Hearing : 19/08/2025
घोषणा की तारीख/Date of Pronouncement : 29/08/2025

आदेश/ORDER

Per, Dr. A. L. Saini, AM:

Captioned appeal filed by the Assessee, is directed against the order passed by the Learned Commissioner of Income Tax (Exemption), Ahmedabad, (in short ‘the Ld. CIT(E)’), dated 25.03.2023, wherein, Ld. CIT(E) rejected assessee’s application in Form No. 10AB for registration u/s. 12AB of the Act.



2. The Grounds of appeal raised by the assessee are as follows:

“1. The Ld. CIT (Exemption), Ahmedabad has erred in law and facts, in rejecting the application in form 10AB u/s 12AB of the Income Tax Act, 1961, on mere reason of mismatch in name of the trust in PAN card v/s Charity Registration Certificate.

2. The Ld. CIT (Exemption) has grossly erred in not considering the full name i.e. "Bai Mithabai Meghji and Bai Mulbai Padmashi Kothari Bhuj Lohana Mahila Vikas Gruh" as mentioned in the registration certificate which is in alias to the short name i.e. "Shri Bhuj Lohana Mahila Vikas" as mentioned in PAN.

3. The Ld. CIT (Exemption), Ahmedabad erred in passing the rejection order dated 30.05.2023, for rejecting the application filed in Form 10AB for seeking fresh registration u/s 12A(1)(ac)(ii) of the I.T. Act, 1961 without providing sufficient opportunity of being heard and thus the order is bad in law and illegal.

4. The Appellant craves to leave to add, alter, amend and withdraw any or more grounds of appeal any time before finalizing the first Appeal.”

3. The appeal filed by the assessee, before this Tribunal, is barred by limitation by 632 days. The assessee has moved a petition requesting the Bench to condone the delay.

4. Learned Counsel for the assessee explained the reasons for delay stating that delay was mainly caused because of the mistake, committed by the advocate of the assessee. That is, there was lack of guidance from the earlier tax consultant. The assessee was not aware with the newly amended provisions of Trust Registration. The assessee came to know about such rejecting order when for assessment year (AY) 2023-24, assessment order was received by the assessee, with the disallowance of the deduction claimed u/s. 11 of the Act. therefore, such delay has occurred. The learned Counsel contended that delay may be condoned in the interest of justice, and



appeal of the assessee may be restored back to the file of the learned CIT(E) to adjudicate the issue afresh.

5. On the other hand, learned DR for the revenue submitted that such delay should not be condoned on account of such flimsy reasons, and mistake of the advocate should not be considered a sufficient cause to condone the delay, as it is the responsibility of the assessee to file the appeal, on time. Therefore, the delay should not be condoned and appeal of the assessee may be dismissed.

6. We have heard both the parties on this preliminary issue. The Id. Counsel for the assessee submitted that the main reason of the delay was that tax consultant appointed by the assessee, did not inform the status of rejection of order of the Id. CIT(E), therefore because of the mistake of the advocate, of the assessee, the assessee should not be penalized and delay should be condoned. On the other hand, the Ld. D.R. for the Revenue opposed the prayer for condonation of delay. We note that mistake of the advocate of the assessee, is sufficient cause to condone the delay, for that reliance is also placed on the decision of 1.T.A.T., 'C' Bench, Kolkata in the case of M/s. Garg Bros. Pvt. Ltd. & Others vs. DCIT [ITA Nos.2519 to 2521/Kol/2017, order dated 18.04.2018], wherein under similar set of facts and reasons, the Hon'ble Tribunal was pleased to condone the delay of 211 days by holding as under:

"3. We have heard both the parties on this preliminary issue. Having regard to the reasons given in the application for condonation of delay, we are of the considered opinion that assessee was under a bona fide belief that the impugned order of Pr CIT was not appealable before this Tribunal since they were not advised by their Tax Consultants about this legal right. Later on, when a Senior



Lawyer advised them to file an appeal, the assessee immediately took steps to file the appeals. Therefore, the delay caused. We note that delay was occurred because of the wrong advice of the Tax Professional for which assessee cannot be penalized. For the ends of justice, we condone the delay and admit the appeal for hearing.

7. We note that the assessee has explained the reasons and given the adequate proof that the advocate of the assessee did not co-operate during the proceedings before the CIT(E), therefore, on account of mistake of the advocate, the assessee should not be penalized. We note that the reasons given in the affidavit for condonation of delay were convincing and these reasons would constitute reasonable and sufficient cause for the delay in filing this appeal. Having heard both the parties and after having gone through the affidavit as well the delay condonation, application, we are of the considered opinion that in the interest of justice, the delay deserves to be condoned. We, accordingly, condone the delay.

8. On merit, Ld. Counsel submitted that Ld. CIT (Exemption) has denied registration on the reason that the full name of the trust is "**Bai Mithabai Meghji and Bai Mulbai Padmashi Kothari Bhuj Lohana Mahila Vikas Gruh**", which is mentioned in the registration certificate. However, the name of the trust mentioned in the PAN card is "**Shri Bhuj Lohana Mahila Vikas**". Hence, Ld. CIT(E) found a mismatch of the name of the trust mentioned in the registration certificate and as mentioned in the PAN of the trust. The learned Counsel for the assessee explained the Bench that in PAN card it is alias to the short name, that is, "**Shri Bhuj Lohana Mahila Vikas**" Therefore, the registration should not be dented on this reason.



Besides, assessee has furnished all the documents and evidences before the id CIT(E). Therefore, registration should be granted to the assessee -trust

9. On the other hand, the Ld. CIT- DR for the Revenue has primarily reiterated the stand taken by the Ld. CIT(E), which we have already noted in our earlier para and is not being repeated for the sake of brevity.

10. We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(E) and other materials brought on record. We note that Ld. CIT (Exemption), has rejected assessee's application in form 10AB. u/s 12AB of the Income Tax Act, 1961, merely on the reason of mismatch in name of the trust in PAN card Vs. Charity Registration Certificate. The full name of the trust is **"Bai Mithabai Meghji and Bai Mulbai Padmashi Kothari Bhuj Lohana Mahila Vikas Gruh"** which is mentioned in the registration certificate, whereas alias to the short name, that is, **"Shri Bhuj Lohana Mahila Vikas"** is mentioned in PAN card of the assessee -trust. We note that this should not be the reason to reject the assessee's application in form 10AB, u/s 12AB of the Income Tax Act, 1961. The learned CIT(E) would have directed to the assessee to get the name corrected in the PAN card of the assessee- trust, by filing an application of correction in the PAN card before the appropriate authority. Besides, the learned CIT(E) also noted that assessee has not filed the entire documents and evidences for registration. However, learned Counsel for the



assessee claimed that assessee-trust had filed the required documents and evidences before the learned CIT (E), for registration.

11. Considering the above facts, we direct the assessee-trust to get the name corrected in the PAN card of the assessee- trust, by filing an application of correction in the PAN card before the appropriate authority, and then furnish the said corrected PAN card, before the learned CIT (E). For the reasons given above, we are of the view that the order of the CIT(E) on this issue requires to be set aside and the issue needs to be looked into afresh by the Id.CIT (E), in the light of the observations, as set out above. We hold and direct accordingly. The Id.CIT(E) will afford opportunity of being heard to the assessee-trust before deciding the issue. The assessee-trust will also be at liberty to let in further evidence to substantiate it's case. For statistical purpose, the appeal of the assessee is treated, as allowed.

12. In the result, appeal of the assessee-trust is allowed, for statistical purposes.

Order pronounced in the open court on 29-08-2025.

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot

Dated: 29/08/2025

Copy of Order Forwarded to:-

1. Assessee

Sd/-
(Dr. A. L. SAINI)
ACCOUNTANT MEMBER

True Copy



2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Rajkot
6. Guard file.

By order/आदेशसे,

सहायकपंजीकार
आयकरअपीलीयअधिकरण, राजकोट