



**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER  
&  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No. 393 & 394/SRT/2025  
(निर्धारणवर्ष / Assessment Year: (NA))

Pareek Vikas Trust- Surat, Office No. 227, Shree Pujan Plaza, Dumbhal, Surat – 395010	<b>Vs.</b>	CIT(Exemption) Room No. 609, Floor No. 6, ayakar Bhavan (Vejalpur), Prahalad nagar, Road, Ahmedabad - 380015
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAETP6399R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Suresh K. Kabra, CA  
Respondent by : Shri Ravikant Gupta, Ld.CIT(DR)  
**Date of Hearing : 04/08/2025**  
**Date of Pronouncement : 14/08/2025**

**आदेश / ORDER**

**PER DINESH MOHAN SINHA, JM:**

Captioned two appeals filed by the assessee, are directed against the separate orders passed by the Learned Commissioner of Income Tax(Exemption), wherein the Ld. CIT(E) rejected the assessee's application in Form 10AD for approval u/s. 12AB(I)(b)(ii) dated 07.03.2023 & the assessee application in Form 10AB for approval u/s. 80G(5) dated 10.03.2023 of the Act and also rejected provisional approval, and also cancel the provision of the assessee.

2. Since, the two appeals filed by the same assessee, for similar issues are involved related to one assessee, these two appeals have been clubbed and



heard together and a consolidated order is being passed for the sake of convenience and brevity.

3. Grounds of appeal in (ITA No. 393/Srt/2025) raised by the assessee are as follows:

*1. The Ld CIT(E) was not just and proper on the facts of the case and in law in rejecting the application of the Trust for registration u/s 12A.*

*2. The Ld CIT(E) has erred and was not just and proper of the law in ordering to provision of sec 115TD. case and in invoke the*

4. Grounds of appeal in (ITA No. 394/Srt/2025) raised by the assessee are as follows:

*1) The Ld. CIT(E) was not just and proper on the facts of the case and in law in rejecting the application of the trust for approval u/s. 80G(5).*

5. Brief facts of the case that the application for registration of the trust u/s. 12AB of the I.T. Act, 1961 was filed electronically and as per data available on ITBA, the same is filed on 19/09/2022 by the assessee in Form No. 10AB under Rule 17A of the I.T. Rules, 1962. A notice was issued to the assessee on 10/12/2022 and sent through ITBA on the e-mail id given by the applicant trust in his online application, with a request to furnish detailed note on the activities actually carried out by the trust as well as certain details/documents as mentioned therein. However, in response to the said notice, the assessee has furnished certain details/documents. Thereafter, another opportunity was given to the assessee by issuing notice on 03/01/2023, sent through ITBA to furnish pending details. In response to the said notices, the assessee has furnished reply. From perusal of objects of the assessee, Ld. CIT(E) has observed that following objects, which is otherwise charitable in nature are for the benefit of any particular religious community or caste "Pareek caste".



6. Aggrieved by the impugned order both dated 07.03.2023 and 10.03.2023 of the Ld. CIT(E), the assessee is in appeal before us.

7. At the outset, that the appeal (ITA No. 393/Srt/2025) filed late by 694 days. The Ld. AR of the assessee has filed an application for condonation of delay, supported by Affidavit. The relevant part of the application for delay is as under;

*"01. That I am president of PAREEK VIKAS TRUST and duly authorised to make this Affidavit and sign on behalf of the Trust.*

*02. That the Trust had made an application for registration of the Trust u/s 12A r.w.s. the 12AB before Ld. Commissioner of Income Tax (Exemption), Ahmedabad.*

*03. That the Ld Commissioner of Income Tax (Exemption) had issued letter for making enquiry in the matter of TRUST OBJECTS and other matters which were duly submitted to the office of the CIT (E) as required.*

*04. That in the wake of the replies, the Ld. CIT(E) found that the TRUST is for a specific caste i.e. "PAREEK CASTE". Considering this fact, the Registration was rejected vide Order dated 07/03/2023. This order did not come to the notice of the Trust management.*

*05. That in the meantime the assessment proceeding in the case of the Trust for the AY 2023-24 was also going on. On 18/02/2025, there was a call from local Surat IT department office regarding the ongoing assessment proceedings asking for the registration u/s 12AB and expenditure details. For this enquiry, we approached our Tax Consultant CA for the Certificate u/s 12AB. On such enquiry we could come to know from our Tax Consultant CA for the first time that our registration u/s 12A and Approval u/s 80G has been rejected. The prints of the Whatsapp are enclosed to this Affidavit for your kind perusal as ANN "A".*

*06. That the rejection order dated 07/03/2023 on hand. we approached another CA for advice and this appeal before your honours was filed on 02/04/2025. 3*

*07. the came date and known be to That the period from the date of Order i.e. 07/03/2023 to of 18/02/2025 (694 days), the trust management was not aware the order of any rejection order passed by the Ld CIT(E) and for first time, approached. was communicated to the Trust on 18/02/2025, when the Tax Consultant communication i.e. 18/02/2025 (date of receipt of order as mentioned in the Form 36), the Trust had filed the APPEAL within TWO months from the end of the month in which the Order came to the knowledge of the trust. CA From the*

*08. That the Affidavit is being submitted to explain the reason, why the order of the CIT(E) was received late by the Trust. If this amounts to DELAY in filing the APPEAL, the Trust pray and request for condoning the delay considering the particular facts of the matter. The delay was neither deliberate nor conscious. The Assessee trust is not benefited by delaying the Appeal. The TRUST assures your*



*honours that in future, the Trust Management will be more vigilant and cautious in the matter of Compliance and Orders.”*

8. During the course of argument, the Ld. AR of the assessee submitted additional evidence which is reproduced below;

*“The registration application of the appellant Trust was rejected for certain recitals in the trust deed. The appellants Trust had made a supplementary Trust deed so as to correct and modify the deed so as to conform to the requirement for registration. The said supplementary deed is prepared after the receipt of the Registration order. Therefore, there was no occasion to submit the said supplementary deed before the CIT(E). to get the approval of the Devasthan Department, the said supplementary deed is also filed with the Devsthan Dept. considering the fact that the appellant was not aware of such legal defects and as soon as the Trustees came to know about the same, the defects were removed by way of executing the supplementary deed and also filing the same for the record of the Devsthan Vibhag at Jaipur it is humbly prayed and requested that the SUPPLEMENTARY DEED being a basic, germane and critical document of the constitution of the Trust and to decide the issue under hand, it may kindly be admitted as ADDITIONAL EVIDENCE”*

9. On the other hand, the Ld. DR for the revenue relied on the order of the Ld. CIT(E), and not objected to the prayer of the Ld. AR.

10. We have carefully considered the rival contentions and perused the materials available on record. In the absence of any contrary material of fact available on record, section 253(5) of the Act empowers the ITAT to admit an appeal after explain by the assessee, that the assessee was not aware about the order passed by the Ld. CIT(E), there is a sufficient cause for delay in filing the present appeal. After considering the reason explained by the Ld. AR, we find that delay is not deliberate nor due to negligence. In the interest of justice, we take a judicious view and we condoned the delay in filing appeal (ITA No. 393/Srt/2025) by 694 days, and the appeal heard on merit. We further note that both the parties are agree having regarded to the interest of justice, an opportunity should be given to the assessee to present his case before the Ld. CIT(E). We set aside the order of Ld. CIT(E) and



remit the matter back to the file of Ld. CIT(E) for fresh adjudication on merit after giving due notice for hearing to the assessee, and the assessee directed to furnish all requisite information and documents as may be required to facilitate timely adjudication.

**ITA No. 394/Srt/2025:**

11. That the assessee filed an application for approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act, the issue is similar and the same is disposed off with above terms.

12. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

**Order pronounced under proviso to Rule 34 of the ITAT Rules, 1963  
on 14/08/2025.**

**Sd/-  
(BIJAYANANDA PRUSETH)  
ACCOUNTANT MEMBER**

Surat

दिनांक/ Date: 14/08/2025

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

**Sd/-  
(DINESH MOHAN SINHA)  
JUDICIAL MEMBER**

By Order

// True Copy //

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot