

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

ITA No.1476/Ahd/2025  
(Assessment Year: NA)

|   |                           |   |
|---|---------------------------|---|
| Shree Sarvaniketan Trust,<br>Gandhi Pol, Karamsad,<br>Anand<br>[PAN : AADTS 3072 K] | Vs.                       | The Commissioner of<br>Income-Tax (Exemption),<br>Ahmedabad |
| <b>(Appellant)</b>  | ..                        | <b>(Respondent)</b>   |
| <b>Appellant by :</b>   | Shri Viranch Modi, AR     |   |
| <b>Respondent by:</b>   | Shri R.P. Rastogi, CIT-DR |   |
| <b>Date of Hearing</b>  | 16.09.2025                |   |
| <b>Date of Pronouncement</b>  | 18.09.2025                |   |

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT :-**

**Delay condoned**

2. This appeal has been filed by the Assessee against the order of the learned Commissioner of Income-tax (Exemption), Ahmedabad [in short 'the CIT(E)'] dated 18.10.2024, rejecting the application of the assessee filed in Form 10AB for getting approval of registration under Section 80G(5) of the Income Tax Act, 1961 [hereinafter referred to as "the Act" for short].

3. The solitary grievance raised by the assessee is as follows:-

*"On the facts and circumstances of your appellant's case and in law, the Ld. CIT€ has grossly erred in rejecting application filed in form 10AB of Act, for getting regular approval of registration under Section 80G of the Act."*

4. The brief facts of the case are that the Assessee, a registered public charitable trust, was granted provisional 80G approval on 31.12.2021, valid till 31.03.2024. Application for regular approval was filed in Form 10AB on

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29.06.2024, within the extended due date per CBDT Circular No. 07/2024 dated 25.04.2024. However, due to a technical glitch on the portal, the application was filed under clause (ii) instead of the correct clause (iii) of the first proviso to Section 80G(5) of the Act, and the Ld. CIT(E) rejected the application on 18.10.2024, without granting further opportunity of hearing. The assessee-trust later filed another application under clause (iii) on 29.11.2024, which was subsequently withdrawn as it was time-barred.

5. Aggrieved by the order of the Ld. CIT(E), the assessee is now in appeal before the Tribunal.

6. Before us, the Ld. AR submitted that the original application was filed within the time limit and, wrong clause selection was due to portal error, not on account of mistake on assessee's side. The Ld. AR also submitted that the principles of natural justice were violated as no hearing was granted before passing the rejection order.

7. The Ld. DR, on the other hand, supported the order of the Ld. CIT(E).

8. We have heard the rival contentions and perused the material available on record. It is pertinent to note that the assessee's application dated 29.06.2024 was filed within the extended time and the procedural error in clause selection was due to technical constraints. We find that the Ld. CIT(E) failed to provide sufficient opportunity of hearing to the assessee which is against the principles of natural justice. In view of the above, we set aside the impugned order dated 18.10.2024 and restore the matter to the file of the Ld. CIT(E) for *de-novo* consideration, after giving due

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opportunity of hearing to the assessee, and thereafter pass order in accordance with law.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 18.09.2025.**

Sd/-

Sd/-

**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

**(DR. B.R.R. KUMAR)**  
**VICE-PRESIDENT**

Ahmedabad; Dated 18.09.2025

*btk*

**आदेश की प्रतिलिपि □ ग्रेषित/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(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

True Copy

आदेशानुसार/ BY ORDER,

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