



आयकर अपीलीय 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.887/RJT/2024

(निर्धारण वर्ष / Assessment Year: (NA)

(Physical Hearing)

Shree Swaminarayan Mandir Amreli, Pani Darvaja – Amreli, Gujarat-365601	बनाम/ Vs.	The CIT (Exemption), Ahmedabad
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAETS6992F		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

अपीलार्थी ओर से/ Appellant by	Ms. Devina Patel, AR
प्रत्यर्थी की ओर से/ Respondent by	Shri Sanjay Pnglia, CIT DR
सुनवाई की तारीख/ Date of Hearing	25/09/2025
घोषणा की तारीख/ Date of Pronouncement	13 /10/2025

आदेश / ORDER

Per Dr. Arjun Lal Saini, A.M

Captioned appeal filed by the assessee, is directed against the order passed by the Learned Commissioner of Income Tax (Exemption), [in short “the ld. CIT(E)”], Ahmedabad wherein ld. CIT(E) rejected assessee’s application filed in Form No.10AB u/s 12A(1)(ac)(iii) of the Act and also rejected provisional registration of the assessee, as the assessee did not appear before the Ld. CIT(E) and did not file any documentary evidences to enable him to satisfy about the genuineness of the activities of the Trust, whether the activity of the Trust or institution are in consonance with the objects of the Trust.

2. At the outset, Ld. Counsel for the assessee submitted that when the proceedings before Ld. CIT(E) were going on then the assessee did not have necessary documents and evidences in his possession to file before the Ld.



CIT(E). Therefore, in the absence of necessary documents and details, the Ld. CIT(E) denied the registration of the assessee and rejected assessee's application. However, now the assessee is ready to file the relevant documents and evidences for registration under Section 12AB of the Act before the Ld. CIT(E) and assessee would also participate in the proceedings before the Ld. CIT(E) effectively, therefore, the matter may be restored back to the file of the Ld. CIT(E) for fresh adjudication.

3. On the other hand, Ld. DR for the Revenue did not raise any objection if the matter is remitted back to the file of the Ld. CIT(E) for fresh adjudication.

4. We have heard the both the parties and perused the material available on record. We note that the assessee did not appear before the Ld. CIT(E) and did not file the documentary evidences before the Ld. CIT(E) for registration under Section 12A(1)(ac)(iii) of the Act. Since the assessee failed to submit requisite details and documents which were called by the Ld. CIT(E), by issuing various notices to the assessee. Therefore, Ld. CIT(E) rejected the assessee's application filed in Form 10AB, under Section 12A(1)(ac)(iii) of the Act. We note that Ld. CIT(E) has given three opportunities to the assessee to submit the required documents and details. However, the assessee did not file the entire details and documents before Ld. CIT(E) to prove the genuineness of the activities of the Trust and to prove the objects of the Trust, whether objects of the Trust are in consonance with the activities of the Trust. Therefore, Ld. CIT(E) has rejected the assessee's application filed in Form No. 10AB under Section 12A(1)(ac)(iii) of the Act. Now the assessee is ready to submit the required details and documents before the Ld. CIT(E) and therefore, Ld. Counsel for the assessee undertook the responsibility that the required documents and details would be file before the Ld. CIT(E), if one



more opportunity should be granted to the assessee to plead his case before the Ld. CIT(E). We accept the prayer of the assessee and we set aside the order of Ld.CIT(E) and remand the issue raised by the assessee-trust in the grounds of appeal for fresh consideration by the Ld.CIT(E) with a liberty to the assessee to prove his case by producing sufficient evidence/material to the satisfaction of the Ld.CIT(E). For statistical purpose, the appeal of the assessee is allowed.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 13/10/2025

Sd/-
(Dinesh Mohan Sinha)
Judicial Member

Sd/-
(Dr.Arjun Lal Saini)
Accountant Member

Rajkot

दिनांक/ Date: 13/10/2025

Copy of the Order forwarded to

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot