

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, AHMEDABAD

BEFORE MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER  
AND  
MAKARAND V.MAHADEOKAR, ACCOUNTANT MEMBER

ITA No.2088 and 2089/Ahd/2024

Asstt.Year : -

Rotary Club Rajkot Prime Akruti Biz Hub, 3 <sup>rd</sup> Floor Nr.Raiya Telephone Exchange Opp: BRTS Bus Stand Rajkot. PAN : AAHAR 2372 Q	Vs.	The CIT(Exemption) Vejalpur Ahmedabad.
--	-----	--

(Applicant)	(Responent)
Assessee by :	None
Revenue by :	Shri Rignesh Das, CIT-DR

सुनवाई की तारीख /Date of Hearing : 15/10/2025

घोषणा की तारीख /Date of Pronouncement: 16/10/2025

**आदेश/ORDER**

**PER MAKARAND V.MAHADEOKAR, AM**

Both these appeals filed by the assessee are directed against two separate orders dated 21.11.2024 passed by the Commissioner of Income-tax (Exemptions), Ahmedabad [hereafter referred to as "CIT(E)"], rejecting the assessee's applications for registration under section 12A(1)(ac)(iii) and for approval under section 80G(5)(iii) of the Income-tax Act, 1961 ("the Act"). Since the issues are common and arise from identical facts, both appeals are disposed of by this consolidated order.

2. The assessee has raised following grounds of appeal:

**ITA No. 2088/Ahd/2024 – Registration u/s 12A**

1. *The learned Commissioner of Income-tax (Exemptions), Ahmedabad erred in rejecting the application for registration u/s 12A of the Act made by the Appellant.*

2. *The learned Commissioner of Income-tax (Exemptions), Ahmedabad erred in not considering the copies of documents filed with the application for the registration as per rules and therefore, erred in not holding that no verification of objects and activities could be made.*
3. *The Appellant craves leave to add, amend, alter and withdraw any ground of appeal anytime up to the hearing of this appeal.*

**ITA No. 2089/Ahd/2024 – Approval u/s 80G**

1. *The learned Commissioner of Income-tax (Exemptions), Ahmedabad erred in rejecting the application for registration u/s 80G of the Act made by the Appellant.*
2. *The learned Commissioner of Income-tax (Exemptions), Ahmedabad erred in not considering the copies of documents filed with the application for the registration as per rules and therefore, erred in not holding that no verification of objects and activities could be made.*
3. *The Appellant craves leave to add, amend, alter and withdraw any ground of appeal anytime up to the hearing of this appeal.*

**3. Facts in Brief :**

3.1 The assessee had filed applications in Form No. 10AB seeking registration under section 12A(1)(ac)(iii) and approval under section 80G(5)(iii) of the Act. The learned CIT(Exemption) issued notices on various occasions calling for necessary documents and information. However, as recorded in the impugned orders, the assessee did not file any submission nor sought adjournment, resulting in rejection of both applications and cancellation of provisional approval/registration.

3.2 The appeals were fixed for hearing on several occasions. In all, twelve opportunities were afforded to the assessee. On each occasion (except on 12.08.2025 when Shri Hiren Shah, AR appeared and sought an adjournment), none appeared on behalf of the assessee, nor was any adjournment application filed. Even on the date of final hearing, no one appeared and no request for adjournment was received. The Bench, therefore, proceeded to dispose of both appeals ex parte on merits, based on the material available on record.

3.3 It is noticed that even before the learned CIT(Exemption), the assessee did not respond to statutory notices or file requisite documents in support of its claim for registration/approval. The CIT(E) recorded that the assessee had not complied with the procedural requirements prescribed under Rule 17A(2) and Rule 11AA(2) of the Income-tax Rules, 1962, and accordingly rejected the applications following the decisions of the Hon'ble Supreme Court in *CIT v. Dawoodi Bohara Jamat* (Civil Appeal No. 2492 of 2014) and *New Noble Educational Society v. CIT* (Civil Appeal No. 3795 of 2014).

3.4 During the appellate proceedings before us also, the assessee failed to prosecute the appeals despite repeated opportunities. The conduct of the assessee shows lack of interest in pursuing the appeals.

3.5 In view of the repeated non-appearance and absence of any explanation or adjournment request, we are left with no option but to dismiss both the appeals. It is clarified that since no material was available before us, we have not expressed any opinion on the merits of the case.

3.6 In the result, both appeals are dismissed.

**Order pronounced in the Court on 16<sup>th</sup> October, 2025 at Ahmedabad.**

Sd/-  
**(SUCHITRA R. KAMBLE)**  
**JUDICIAL MEMBER**

Sd/-  
**(MAKARAND V. MAHADEOKAR)**  
**ACCOUNTANT MEMBER**

Ahmedabad, dated 16/10/2025

**vk\***