

**THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH**

**Before Ms. Suchitra Kamble, Judicial Member
And Shri Makarand V. Mahadeokar, Accountant Member**

ITA Nos. 1632 & 1633/Ahd/2025

Yogi Shri Mukunpuriji Maharaj Seva Trust, C/o Patel Velabhai Becharbhai, Juna Laxmipura Palanpur, Banaskantha-385001 PAN: AAATY0852C (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee by: Shri Mehul Thakkar, A.R.
Revenue by: Shri Rignesh Das, CIT-D.R.**

Date of hearing : 15-10-2025
Date of pronouncement : 16-10-2025

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

These two appeals are filed against the orders dated 04-12-20124 & 16-12-2024 passed by CIT(Exemption), Ahmedabad.

2. The grounds of appeals are as under:-

ITA No. 1632/Ahd/2025

"1. The Ld. CIT(E), Ahmedabad, has erred in law and on facts in rejecting the application for registration filed in Form 10AB on 22.06.2024.

2. The Ld. CIT(E) has erred in holding the application as non-maintainable without adjudicating the same on merits,

despite clear direction of the Hon'ble ITAT to consider the application in accordance with law.

3. The Ld. CIT(E) has erred in disregarding the binding effect of the order of the Hon'ble ITAT dated 29.11.2024.

4. The appellant craves leave to add, amend, alter or withdraw any ground of appeal at the time of hearing.”

ITA No. 1633/Ahd/2025

“1. The Ld. CIT(E), Ahmedabad has erred in law and on facts in rejecting the appellant's application in Form 10AB for approval u/s 80G(5) of the Income Tax Act, 1961.

2. The Ld. CIT(E) has erred in dismissing the application solely on the ground of absence of registration u/s 12A, without adjudicating the same on merits.

3. The Ld. CIT(E) has erred in disregarding the binding direction of the Hon'ble ITAT, Ahmedabad, in ITA No. 765/Ahd/2024, which required the fresh application to be considered in accordance with law.

4. The appellant craves leave to add, alter or delete any ground either before or in the course of hearing of the appeal.”

3. The applicant/appellant was granted provisional registration in Form 10AC 12A(1)(ac)(vi) of the Income Tax Act, 1961 on 04.01.2022 effective from A.Y. 2022-23. The appellant/applicant had applied for regular registration u/s 12A(1)(ac)(iii) of the Act by filing Form 10AB on 17.09.2023. The said application was rejected by the CIT(E), Ahmedabad vide order dated 19.02.2024 in Form No. 10AD. Being aggrieved by the said order the applicant carried the matter in appeal before the Tribunal being ITA No. 764/Ahd/2024. During the course of hearing, it was pointed out that the applicant/appellant had filed a fresh application in Form 10AB on 22.06.2024 seeking regular registration under Section 12A(1)(ac)(iii), which was pending adjudication. In view of this, the Hon'ble Tribunal, vide order

dated 29.11.2024, dismissed the appeal as withdrawn while specifically directing the CIT(E) to consider the fresh application in accordance with law. However, the CIT(E), Ahmedabad vide order dated 04.12.2024 passed under Form 10AD thereby rejecting the fresh application as non-maintainable merely on the ground that the earlier application had been rejected without examining the merits of the applicant/appellant's claim.

4. Being aggrieved by the said order dated 04.12.2024, the applicant/appellant filed appeal being ITA No. 1632/Ahd/2025 belatedly by 179 days. But since the applicant/appellant was under bonafide belief that the applicant/appellant will be heard on merit and the order will be passed on merit by the CIT(E) waited for the subsequent order to be passed on the fresh application dated 29.11.2024. Thus, the delay in filing the present appeal is not deliberate. Hence, delay is condoned.

5. As regards the merit of the appeal being ITA No. 1632/Ahd/2025 is concerned the CIT(E) has not at all given opportunity of hearing to the applicant /Appellant as well as not decided the application in Form 10AB on 22.06.2024, it will be appropriate to remand back this matter to the file of the CIT(E) for verifying the details filed by the applicant/appellant and decide/adjudicate the matter a fresh on merit and as per Income Tax Statute. Needless to say, the applicant be given opportunity of hearing by following principles of natural justice. Thus, ITA No. 1632/Ahd/2025 is partly allowed for statistical purpose.

6. As regards to ITA No. 1633/Ahd/2025 the same got merged with the earlier appeal, hence the direction given in the hereinabove, will be applicable in respect of the fresh application

filed in Form 10AB on 22.06.2024. Thus, the same be guided as per the directions given by the Tribunal hereinabove para 5 of this order. Thus, ITA No. 1633/Ahd/2025 is partly allowed for statistical purpose.

7. In result, both the appeals are partly allowed for statistical purpose.

Order pronounced in the open court on 16-10-2025

Sd/-
(Makarand V. Mahadeokar)
Accountant Member

Sd/-
(Suchitra Kamble)
Judicial Member

Ahmedabad : Dated 16/10/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

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

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद