

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

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

**ITA No. 1733/Ahd/2025**

Shri Visha Oshval Jain Kelavani Mandal, Nr. IB Patel Primary School Nr. UNI Staff Quater, Nana Bazar TA Anand VV Nagar-388120 PAN: AADTS8549M (Appellant)	Vs	The CIT(Exemption), Ahmedabad (Respondent)
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**Assessee by: Shri H V Doshi, A.R.  
Revenue by: Shri Rignesh Das, CIT-D.R.**

Date of hearing : 15-10-2025  
Date of pronouncement : 17-10-2025

**आदेश/ORDER**

**Per Suchitra Kamble, Judicial Member:**

This is an appeal filed against the order dated 17-07-2025 passed by CIT(Exemption), Ahmedabad.

2. The grounds of appeal are as under:-

*"1. On the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in rejecting application for registration u/s 12AB of the Act.*

*2. On the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has not provided reasonable opportunity of*

*being heard as provided under Second Proviso to Section 12AB(1)(b)(ii)(B) of the Act.*

*3. On the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has hurriedly rejected the claim of assessee without pointing out specific deficiency in show cause notice.*

*4. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”*

3. The applicant/appellant filed application for registration of the trust in Form 10AB under Sub-clause (iii) of clause (ac) of sub-section (1) of Section 12A of Income Tax Act, 1961. The said application was rejected and provisional registration was also cancelled by the CIT(E) vide order dated 17.07.2025.

4. Being aggrieved by the said order, the applicant/appellant filed the present appeal.

5. From the submissions of both the Ld. AR and Ld. DR as well as from the records it appears that the applicant/appellant has not filed details before the CIT(E) and not responded the notices. The Ld. AR requested that the applicant/appellant be allowed to file the details and also be granted hearing, therefore, prayed that the matter may be remanded back to the file of CIT(E) for fresh adjudication. Therefore, 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. Since the applicant/appellant has not given any explanation why the notices issued by the CIT(E) were not replied and details were not filed before the CIT(E), we direct the applicant /appellant to pay cost of Rs. 5000 to the Prime Minister's Welfare Fund within two weeks from the receipt of this order. Thus, the appeal of the applicant/appellant is partly allowed for statistical purpose.

6. In result, appeal of the applicant/appellant is partly allowed for statistical purpose.

**Order pronounced in the open court on 17-10-2025**

**Sd/-**  
**(Makarand V. Mahadeokar)**  
**Accountant Member**

**Sd/-**  
**(Suchitra Kamble)**  
**Judicial Member**

**Ahmedabad : Dated 17/10/2025**

**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