

आयकर अपीलिय 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.404/Ahd/2025

Asstt.Year : -

Shri Shetrapaldada Aadthakkar Parivar Devsthan Trust C/o. Divyang Shah & Co., Chartered Accountants 201, 2 nd Floor, Devashish Complex Nr.Regenta Central Atarim Hotel Off: CG Road, Ahmedabad. PAN : ABBTS 8509 A	Vs.	The CIT(Exemption) Vejalpur Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Shri Divyang Shah, AR
Revenue by :	Shri Rignesh Das, CIT-DR

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

घोषणा की तारीख /Date of Pronouncement: 17/10/2025

आदेश / O R D E R

PER MAKARAND V.MAHADEOKAR, AM:

This appeal has been preferred by the assessee against the order passed by the Commissioner of Income-tax (Exemptions), Ahmedabad [hereinafter referred to as "CIT(Exemption)"], dated 28.11.2024 whereby the learned CIT(Exemption) rejected the assessee's application filed in Form No. 10AB under section 12AB(1)(ac)(iii) of the Income-Tax Act, 1961 [hereinafter referred to as "the Act"] for grant of registration under section 12AB and also cancelled the provisional registration earlier granted to the assessee under the said provision.

2. The ground raised by the assessee in appeal reads as under:

1. *Whether, on facts and in circumstances of the case and in law, the ld.CIT(Exemption) has erred in rejecting the application for “final registration of trust u/s.12AB of the Act?”*

3. The applicant/appellant filed application for registration of the trust in Form 10AB under Sub-clause (iii) of clause (ac) of sub-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 28.11.2024.

4. Being aggrieved by the said order, the applicant/appellant filed the present appeal belatedly by 21 days for the reason set out in application for condonation of delay and the affidavit of the trustee. The applicant/appellant stated that on receipt of the order dated 01.11.2023 passed by the CIT(E) on first occasion which was rejected on the basis of non-furnishing of details, the applicant/appellant filed appeal before the Tribunal being ITA No. 1026/Ahd/2023, the applicant filed another application for registration under bonafide belief that the applicant/appellant will submit the requisite documents in the proceedings for the new application filed with will be decided on merit. In the meanwhile the Tribunal dismissed the appeal on 27.09.2024 as withdrawn but after the second application's rejection order dated 28.11.2024, the applicant/appellant filed MA which was decided on 08.01.2025 thereby dismissing it by the Tribunal. Thus, there was delay in filing the present appeal. Hence, there was delay appears to be genuine hence, condoned.

5. As regards to the merits of the case, the CIT(E) has not at all considered the details of the applicant/appellant which was

filed during the fresh application in Form No.10AB and also not given opportunity of hearing to the applicant /Appellant, 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. 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 Court on 17th October, 2025 at Ahmedabad.

Sd/-
(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER

Ahmedabad, dated 17/10/2025