

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.465/Ahd/2025

Asstt.Year : -

Shri Chandraprabhu Swami Jain Dehrasar 1, Sultan Pura, Modpar Ghadiyali Pole, Vadodara. PAN : AARTS 1190 E	Vs.	The CIT(Exemption) Vejalpur Ahmedabad.
--	-----	--

(Applicant)		(Responent)
-------------	--	-------------

Assessee by :	Shri Manish J Shah & Rushin Patel
Revenue by :	Shri Rignesh Das, CIT-DR

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

घोषणा की तारीख /Date of Pronouncement: 17/11/2025

आदेश/ORDER

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 13.11.2024 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:

“The Main Managing Trustees, responsible for handling routine matters, have been experiencing health issues, including undergoing heart surgery. Due to age-related problems, there was a delay in filing the appeal and responding to notices issued by the office.”

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 13.11.2024.

4. Being aggrieved by the said order, the applicant/appellant filed the present appeal belatedly by 28 days for the reason set out in the affidavit of the trustee & treasurer. The trustee/treasurer submitted that he was suffering from Ischemic Heart disease and was under medical treatment which affected physical and mental health and therefore, there was delay in filing the present appeal. Thus, there was delay which appears to be genuine hence, condoned.

5. As regards to the merits of the case, the CIT(E) has not given opportunity of hearing to the applicant /Appellant as well as not given time to file the details, therefore, it will be appropriate to remand back this matter to the file of the CIT(E) for verifying the details 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.