



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER.**

&

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

**आयकरअपीलसं./ITA No. 339/RJT/2025
(निर्धारणवर्ष / Assessment Year: (2023-24))**

Kothari Kutumb (DevSahibara) Parivar Trust - Gondal C/O. Maulik Mahendrabhai Kothari, A3- 801, Shyamal Upvan, Mavdi Kamkot Road, Nr. 66 KV, Sub Station, Rajkot (Guj) – 360004	Vs.	CIT (Exemption), Ahmedabad (Guj) – 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAETK6760D		
(Appellant)		(Respondent)

Appellant by : Ms. Manalee Kamdar, Ld. AR
Respondent by : Shri Sanjay Punglia, Ld. CIT(DR)

Date of Hearing : 01/10/2025
Date of Pronouncement : 29/12/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

This appeal is filed by the Assessee as against the Rejection order dated 02.09.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying Registration under section 12A(1)(ac)(ii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. Grounds of appeal raised by the assessee, are as followed:

1. The appellant craves leave to add, alter, amend any ground of appeal. That on facts, AND in law, the learned I CIT(Exemptions) Ahmadabad has grievously erred



in not granting sufficient AND reasonable opportunity to the appellant AND unjustified to appellant public charitable trust

2. That on facts, AND in law, the learned CIT (Exemptions) Ahmadabad has grievously erred in not granting sufficient AND reasonable opportunity to the appellant (public charitable trust)

3 That on facts, AND in law, the learned CIT (Exemptions) Ahmadabad has grievously erred in rejecting the application for registration u/s. 12AA of the act. Which creates harassment AND troublesome to the trust AND trustees for burdon of tension to them.

4. That on facts, AND in law, the registration ought to have been granted u/s 12AA of the act as prayed for

3. At the outset, that the appeal filed late by 205 days. The Ld. AR of the assessee has filed an application for condonation of delay, supported by Affidavit. The crux of the application for delay is as under;

“1. That the Appellant, Kothari Kutumb (Devashibara) Parivar Trust - Gondal, is a duly registered Public Charitable Trust, having its registered office at the aforementioned address.

2. That the Appellant is filing the accompanying Appeal against the order bearing reference number ITBA/EXM/F/EXM45/2024-25/1068271051(1) dated 02-09-2024 passed by the learned Commissioner of Income Tax (Exemptions), Ahmedabad

3. That there has been a delay of 204 days in filing the present Appeal. The Appellant most humbly and respectfully prays that this Hon'ble Tribunal be pleased to condone the said delay for the reasons stated hereinafter, as the delay was neither intentional nor willful, but arose due to genuine circumstances beyond the control of the Appellant.

4. That the primary reason for the delay is the lack of awareness regarding the issuance of the aforementioned order by the Learned CIT(E). The order was apparently issued online, and to the best of the Appellant's knowledge and records, no show-cause notice or intimation regarding the proposed order was ever received by the Trust prior to its issuance. This lack of prior communication contributed significantly to the unawareness of the order itself.

5. That despite diligent efforts, the Trust did not receive any communication regarding the said order through postal means either. The Trust relies primarily on physical correspondence for official communications, and the absence of any postal delivery further compounded the lack of awareness due to old age of 85 years of age trustee.



6. That all the trustees of the Appellant Trust are senior citizens and super senior citizens, who, with utmost respect, are not particularly adept with online portals and digital modes of communication. This technological unfamiliarity inadvertently led to the delay in accessing and becoming aware of the order that was issued online.

7. That the Appellant is a bona fide Public Charitable Trust dedicated to public charitable activities. There has never been any intention on the part of the Trust to evade any tax liability. The Trust is committed to its charitable objectives and operates with utmost transparency and integrity.

8. That the Appellant Trust has been diligently fulfilling all its statutory obligations, including the timely filing of returns and other necessary compliances, with the Income Tax Department since its inception. This consistent track record demonstrates the genuine intent and commitment of the Trust to adhere to all regulatory requirements.

9. That the delay in filing the present Appeal was purely due to the aforementioned genuine and unforeseen circumstances, and if the delay is not condoned, the Appellant Trust will suffer irreparable loss and prejudice.

10. That the Appellant has a strong case on merits in the accompanying Appeal, and the delay caused is unintentional and does not prejudice the Revenue in any manner.”

5. During the course of hearing, Ld. AR submitted that the assessee is public charitable trust and mentioned email id is of trustee who is 80 plus years old. They do not check email regularly so they may have received notice from IT (Exemption) Dept but because of age issue he missed it out. That the Ld. AR of the assessee prayed for an opportunity to the assessee to represent his case.

6. On the contrary, the Ld. DR for the revenue submitted that online notice Dt. 04.07.2023 & 08.08.2024 were given to the assessee, further the Ld. DR relied on the judgment of Ld. CIT(E), and the Ld. DR did not object to the prayer of the Ld. AR of the assessee.

7. We have heard rival contentions of both the parties and perused the material available on record. We note that the facts of the case that the Trust is public charitable trust registered with charity commissioner - Rajkot vide registration



no E 3633 (RAJKOT) since 26-08-2021, doing 100% public charitable activities. Trust had applied for 12AA certificate on 29-11-2022 by filing form 10A along with all required documents online and received provisional order of registration which valid from A.Y 2023-24 to A.Y 2025-26 up to 31.3.2025 i.e. per certificate Form 10 AC issue dated 06.12.2022. Assesses is public charitable trust and mentioned email id is of trustee who is 80 plus years old. They do no check email regularly.

8. We note that the Trust also applied for final registration for 12AA on 31-03-2024 by filing Form 10AB. The order dated 02-09-2024 by CIT (Exemption) Ahmedabad regarding Rejection of 12AA came into knowledge by trustee on 31-03-2025 as AY 2024-25 ITR filed before due date but no refund was received by trust. So, while inquiring the same trust came to know about ex-parte order.

9. We note that the notices have been issued by the Ld. CIT(E) to submit the documents related to the case. Since, the appellant did not submit the relevant documents before the Ld. CIT(E). We note that the assessee has not made the compliance with the notices for hearing issued by the Ld. CIT(E), and also appeal file late by 205 days. We observed that the assessee has not gave due care and attention to the case and negligent in pursuing the case before the Ld.CIT(E), and the assessee has also a non-cooperative attitude in filing the case in time. We direct the assessee to deposit a cost of Rs. 8,000/-, and the same is to be deposited with Prime Minister Relief fund (Government of India) within 10 days from today and the receipt is to be submitted with the Registrar of this Tribunal. Keeping in view, and in the interest of justice, we condoned the delay in filing the appeal, and an opportunity be given to the assessee to present his case before the Ld. CIT(E). We set aside the order of Ld. CIT(E)



and remit the matter back to the file of the Ld. CIT(E) for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

10. In the result, the appeal of the assessee is allowed, for statistical purposes.

Order pronounced in the open court on 29/12/2025.

**Sd/-
(Dr. Arjun Lal Saini)
Accountant Member**

**Sd/-
(Dinesh Mohan Sinha)
Judicial Member**

Rajkot

//True Copy//

दिनांक/ Date: 29/12/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot