

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.903/Srt/2025  
(Assessment Year: 2025-26)

Parul Gauseva Jivdaya Trust, 13-17, Vinayak Society-2, Near Swaminarayan Mandir, Punagam, Surat-395010.  [PAN :AAFTP0326 H]	Vs.	The Income Tax Officer, Exemption Ward, Surat.
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Raj Shah, AR	
<b>Respondent by:</b>	Shri Mukesh Jain, CIT. DR	
<b>Date of Hearing</b>	23.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay Condoned**

This appeal is filed by the Assessee against the appellate order dated 23.08.2023 passed by the Commissioner of Income Tax (Exemption), Ahmedabad, relating to the Assessment Year 2025-26.

3. The facts of the case are that the assessee is a Trust which filed Form No. 10AB seeking approval under section 80G(5)(iii) of the Income-tax Act, 1961. The learned CIT(E) rejected the application for approval on the ground that the assessee Trust failed to file the application within the prescribed time limit. Accordingly, the learned CIT(E) treated the application as non-maintainable and rejected the same.

4. Aggrieved by the order of the Ld. CIT(E), the Assessee filed appeal before the Tribunal.

5. At the outset, we find that notices were issued from time to time to furnish details/documents as called for. The Ld.CIT(E) rejected the application of the assessee on the ground that the assessee-trust failed to produce substantial documents before the Ld.CIT(E) within the prescribed time. Therefore, the Ld. Counsel prayed that given an opportunity, the same would be apprised to the Ld.CIT(E). Ld. CIT(DR) argued that the assessee-trust needs to furnish requisite details/explanations and submissions before the Ld. CIT(E). Having considered the facts on record, we hold that interests of justice would be well served by remanding the matter to the Ld. CIT(E) for consideration of the application afresh and to pass an order by taking into consideration the submissions /explanations submitted by the assessee.

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

**The order is pronounced in the open Court on 23.01.2026.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**Sd/-  
(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

Ahmedabad; Dated  
MV

(True Copy)  
23.01.2026

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि,अधिकरण अपीलीय आयकर ,/DR,ITAT, Surat,
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Surat