

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

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

I.T.A. No. 725/SRT/2025  
(Assessment Year: - )

Indian Red Cross Society Valsad District Branch, IRCS Valsad Raktdan Kendra, Kacheri Road, Valsad -396001 [PAN : AABAI 6694 N]	Vs.	The Commissioner of Income- tax (Exemptions), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>		Shri Bhavin Marfatia, AR
<b>Respondent by:</b>		Shri Ajay Uke, Sr 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.**

The captioned appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), Ahmedabad ('Ld. CIT (E)' in short), vide order dated 21.11.2024, rejecting the application filed by the assessee in Form No. 10AB for approval u/s 80G(5)(iii) of the Income-tax Act, 1961 ("the Act" in short).

2. The facts of the case are that the assessee had applied for registration I Form No.10AB of the Act for approval u/s 80G(5)(iii) of the Act. Since the assessee failed to furnish the required details/document, the Ld. CIT(E) rejected the said application and cancelled the provisional approval.

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

- 2-

4. 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 failed to produce substantial documents before the Ld.CIT(A). The Ld. Counsel, before us, prayed that given an opportunity, the same would be apprised to the Ld.CIT(E). Ld. CIT(DR) argued that the assessee-trust/institution 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.

5. 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**

Surat; Dated 23/01/2026

*btk*

Sd/-

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

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,आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

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