

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 2185/Ahd/2025**

Raghuvanshi Seva Samaj Trust A-307 Om Aenklev, Kudasan, Gandhinagar Gujarat-382421 <b>PAN: AAFTR1728M</b> <b>(Appellant)</b>	Vs	CIT (Exemption), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Mehul Thakkar, A.R.**  
**Revenue Represented: Shri Sher Singh, CIT-DR**

Date of hearing : 22-01-2026  
Date of pronouncement : 28-01-2026

**आदेश/ORDER**

**PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

This appeal is filed by the Assessee as against order dated 24.09.2025 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying registration under section 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on the ground that wrong section code applied by the assessee in Form 10AB.

2. The Grounds of Appeal raised by the assessee are as follows:

1. The CIT (Exemptions), Ahmedabad, erred in rejecting the appellant's application for registration under Section 12AB on the ground that the appellant did not meet the pre-requisite for application under clause (ii) of Section

12A(l)(ac) of the Income Tax Act, 1961. Under the given circumstances, the CIT (Exemptions) ought to have considered the application seeking registration under some other clause of Section 12A of the Act.

2. The appellant craves leave to add, alter or delete any ground either before or in the course of hearing of the appeal.

3. Heard rival submissions and perused the material available on record. Ld. Counsel for the assessee submitted before us copy of Form No.10AB filed by the assessee on 29-01-2025, wherein the assessee-trust inadvertently claimed for renewal of registration under clause (ii) of section 12A(1)(ac) of the Act. Whereas Ld CIT[E] held that the assessee being a trust created on 14-12-2023 and not having provisional registration under the new regime and even if it is assumed the assessee has chosen wrong “section code” he has no power to amend the mistake and thereby Ld CIT[E] rejected the application filed by the assessee trust.

4. From the perusal of Forms filed and the facts of the case, in our considered view, there is merit in claim of the ld. AR that assessee has selected the wrong section code inadvertently while filing the application for registration in Form 10AB. Further, we notice that assessee did not have the opportunity of being heard before ld. CIT(E) due to incorrect course of action advised, which otherwise assessee might have explained the facts to avoid the impugned rejection.

5. This issue of wrong mentioning of the provisions for registration is no more *res integra* since various decisions passed by the Co-ordinate Benches, namely, Aatman Foundation vs. CIT(E) 174 taxmann.com 1109 (Ahmedabad-Trib.), Gandhinagar Ayyapa

Pooja Samiti vs. CIT(E) 174 taxmann.com 901 (Ahmedabad-Trib.) and Rotary Charity Trust vs. CIT(E) 170 taxmann.com 797 (Mumbai-Trib.) held that wrong quoting of the clause in the Application for registration of a trust is not fatal and set aside the rejection order to the file of CIT(E) to consider under the registration under correct provision by accepting in fresh Form 10AB and pass order in accordance with the provisions of law.

5.1. Following the above decisions, we are of the considered view that there is merit in the claim of the Ld. Counsel that the assessee-trust which had selected wrong clause inadvertently while filing Form No.10AB. Therefore, we deem it fit to set aside the impugned order and remit the issue back to the file of Ld.CIT(E) with a direction to consider the rectified application of the assessee and grant approval by giving opportunity of hearing to the assessee-trust and well within the provisions of the law.

6. In the result, **the appeal filed by the assessee is allowed for statistical purposes.**

Order pronounced in the open court on 28-01-2026
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**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER** *True Copy*

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**Ahmedabad :**

**Dated 28/01/2026**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue

3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद