

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.1093/Ahd/2025
निर्धारण वर्ष /Assessment Year : NA

Miyan Khan Jahan Masjid Khan Jahan Darwaja Memorial Church, Raikhad Ahmedabad - 380 001	<u>बनाम/</u> <u>v/s.</u>	The CIT (Exemption) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AAFTM 5803 Q		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Ms. Foziya Saiyed, Advocate	
Revenue by :	Shri Rignesh Das, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 21/01/2026
घोषणा की तारीख /Date of Pronouncement: 28/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'], dated 26/09/2024, in rejecting the application of the assessee for registration u/s.12A of the Act.

2. At the outset, Ms. Foziya Saiyed, Ld. Counsel for the assessee has submitted that the Ld. CIT(E) had issued notice to the assessee to furnish certain details relating to the objects and activities of the assessee-trust. However, the time given by the Ld. CIT(E) was very short because of which

the assessee-trust could not furnish the requisite details in time, resulting into rejection of the application of the assessee by the Ld. CIT(E). She, therefore, has submitted that in the interests of justice, the assessee may be given an opportunity to present its case before the Ld. CIT(E).

3. After hearing the Ld. Representatives of the parties, we are of the view that the interests of justice will be well-served if the assessee be given an opportunity to present its case before the Ld. CIT(E). Therefore, the matter is restored to the file of the Ld. CIT(E) with a direction to decide the appeal of the assessee on merits, after giving proper and adequate opportunity of hearing to the assessee.

4. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 28/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 28/01/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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(E)- Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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