

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

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

**ITA No: 2415/Ahd/2025**

Gurudwara Sahib Shaheed Baba Deep Singhji Trust 119 Vishnu Nagar Society, Hazira road, Ichchhapore. Surat-394510 Gujarat  <b>PAN: AAATG9663K (Appellant)</b>	Vs	CIT (Exemption), Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Mehul K. Patel, Advocate  
Revenue Represented: Shri Alpesh Parmar, CIT-DR**

Date of hearing : 28-01-2026  
Date of pronouncement : 29-01-2026

**आदेश/ORDER**

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

This appeal is filed by the Assessee as against exparte order dated 17.07.2025 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').

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

*(1) That on facts, and in law, the learned CIT(Exemption) has grievously erred in not granting sufficient and reasonable opportunity of hearing and in rejecting the application for registration u/s 12A(1)(ac)(iii) of the Act, vide ex-parte order.*

*(2) That on facts and in law, the application made u/s 12A(1)(ac)(iii) ought to have been granted by learned CIT(Exemption) as prayed for.*

*(3) The appellant craves liberty to add, alter, amend any ground of appeal.*

3. The registry has noted that there is a delay of 66 days in filing the above appeal. The assessee Trust filed a Notarized Affidavit explaining that the Trust is granted provisional registration u/s. 12AB of the Act and applied for regular registration in Form 10AB which was rejected by the present impugned order. Further, the assessee trust had never faced income tax litigation in the past and not conversant with online portal e-filing. This has resulted in a delay of 66 days in filing the above appeal. Therefore requested to condone the delay.

4. Ld. CIT-DR appearing for the Revenue submitted that this appeal is against the regular registration application filed by the assessee wherein two opportunities given by Ld. CIT(E). Hence for the delay, appropriate cost be levied on the assessee Trust for setting-aside the matter back to the file of Ld. CIT(E).

5. We have heard rival submissions and considered the materials available on record and we hereby impose a cost of Rs.5,000/- payable by the assessee to the Income Tax Department within two weeks of receipt of copy of this order and thereby the delay of 66 days is hereby condoned.

6. On production of cost payment challan by the assessee Trust to Ld. CIT(E), we direct the Ld. CIT(E) to give one more opportunity of hearing to the assessee and decide the matter in accordance with the provisions of law.

7. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 29 -01-2026

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER** *True Copy*  
**Ahmedabad : Dated 29/01/2026**

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

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