

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "B" BENCH

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

ITA Nos:	Appellant	Respondent
2657/Ahd/2025	Shree Mahakali Charitable Trust Prantij, Unchha TA, Sabarkantha, Near Post Office, Himatnagar, Gujarat-383205 <b>PAN:ABGTS7133P</b>	CIT(Exemption), Ahmedabad
2604/Ahd/2025	Vishwakarma Education and Welfare Trust 17- Siddharth Nagar Society, Opp: Mahavirnagar Petrol Pump Satlasna Mehsana, Mehsana, Gujarat-384330 <b>PAN:AACTV1406F</b>	CIT(Exemption), Ahmedabad
2628/Ahd/2025	Sabarkantha Kadva Patidar Mitra Mandal 9, Umiyanagar Bunglows Nr. Payalnagar, Naroda, Ahmedabad-382330 Gujarat <b>PAN:AAHTS3433Q</b>	CIT(Exemption), Ahmedabad
2634/Ahd/2025	Padmavati Charitable Trust Jalaram Complex, Nr. ST Bus Stand, Himatnagar, Gujarat-380060 <b>PAN:AABTP0690A</b>	CIT(Exemption), Ahmedabad
2645/Ahd/2025	Harsh Charitable Foundation C/o Harsh Hospital, Ground Floor, Nr. Mehta Petrol Pump,	CIT(Exemption), Ahmedabad

	Girdharnagar Railway Overbridge, Himatnagar, Gujarat-383001 <b>PAN:AABTH3916R</b>	
2652/Ahd/2025	Hare Krushna Gau Shala Trust C-48, Madhvan Residency, Bypass Raod Modasa, Gujarat-383315 <b>PAN:AACTH7961D</b>	CIT(Exemption), Ahmedabad

Assessee Represented by:	Adjournment Application filed
Revenue Represented by:	Shri R.P. Rastogi, CIT-DR

<b>Date of Hearing</b>	05/02/2026
<b>Date of Pronouncement</b>	06/02/2026

### आदेश/ORDER

#### **PER BENCH:-**

These appeals are filed by the respective Assessee Trusts as against separate exparte orders all dated 30.10.2025 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying final registration under section 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). Since single common issue is involved in these appeals, the same are disposed of by this common order for the sake of convenience.

2. Undisputedly all these Assessee Trusts are granted provisional registration, applied for final registration by filing Form 10AB and also granted two opportunities of hearing by Ld. CIT(E) as tabulated below:

ITA Nos.	Provisional Registration granted on	Valid up to	Form 10AB for final registration filed on	Hearing given on	Exparte order by CIT(E)
2657/Ahd/2025	23/10/2023	31/03/2026	29/04/2025	10/07/2025 28/08/2025	30/10/2025
2604/Ahd/2025	14/10/2021	31/03/2026	03/05/2025	16/07/2025 03/09/2025	30/10/2025
2628/Ahd/2025	02/10/2021	31/03/2026	17/11/2025	26/06/2025 27/08/2025	30/10/2025
2634/Ahd/2025	28/05/2022	31/03/2026	28/04/2025	26/06/2025 27/08/2025	30/10/2025
2645/Ahd/2025	02/10/2021	31/03/2026	03/05/2025	16/07/2025 03/09/2025	30/10/2025
2652/Ahd/2025	09/10/2023	31/03/2026	10/03/2025	22/07/2025 19/09/2025	30/10/2025

3. When all these appeals are listed for hearing on 04-02-2026, none appeared on behalf of the Assessee Trusts. Hence the matter was passed over and called at the end of the hearing, again none appeared on behalf of the assessee Trusts, even by virtual mode.

3.1. Ld. CIT-DR Shri R.P. Rastogi informed that C.A. Shri Pankaj J. Patel seek for adjournment of the above appeals. There is neither request for adjournment nor appearance by any Authorized Representative. Therefore the above cases are adjourned to today i.e. 05-02-2026. There is a request letter for adjournment from Shri Pankaj J. Patel by email. On perusal of records, we do not find specific Letter of Authority in favour of Shri Pankaj J. Patel by any of the Assessee Trusts, therefore the request for adjournment is hereby rejected.

4. However this being exparte orders Ld. CIT-DR requested that the same may be set-aside to the file of Ld. CIT(E) to give one more

opportunity of hearing to the assessee Trusts by imposing necessary cost.

5. We have perused the materials available on record and found that the orders passed by the Ld. CIT(E) are all exparte orders after giving two opportunities of hearing to the assessee Trusts (as detailed in the table at Para 2 above). Further provisional registration was already granted to each Assessee Trusts and they approached the Ld. CIT(E) for final registration of the Trust. However exparte orders were passed for non-appearance. Therefore in the interest of Principle of Natural Justice, we deem it fit to set-aside the exparte orders passed by Ld. CIT(E) by imposing a cost of Rs.5,000/- payable by each assessee Trust to the Income Tax Department within two weeks of receipt of copy of this order. On production of cost payment challan, we direct Ld. CIT(E) to grant one more opportunity of hearing to each of the assessee Trust and pass order in accordance with the provisions of law.

6. In the result, the appeals filed by the Assessee Trusts are treated as allowed for statistical purposes.

Order pronounced in the open court on 06-02-2026

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER** *True Copy*

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

**Ahmedabad :**  
**Dated 06/02/2026**

**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