

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No.2202/Ahd/2025  
(Assessment Years: NA)

Shree Opera Society Jain Swetamber Sangh, 14, Opera Society No.2, Nava Vikasgruh Road, Paldi, Ahmedabad-380007	Vs.	The Commissioner of Income Tax(Exemption), Ahmedabad.
[PAN No.AAAT 00669 H]		

(अपीलार्थी /Appellant)	(प्रत्यर्थी /Respondent)
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<b>Appellant by :</b>	Shri Hemanshu Shah, AR
<b>Respondent by:</b>	Shri Rignesh Das, CIT-DR

<b>Date of Hearing</b>	10.02.2026
<b>Date of Pronouncement</b>	10.02.2026

**ORDER**

**PER: DR. BRR KUMAR, VICE PRESIDENT:**

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Exemption), Ahmedabad (hereinafter referred to as "CIT(E)" for short) dated 23.09.2025, rejecting the application for registration of the Trust u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The assessee has taken the following grounds of appeal:-

*“1. In law and in facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Exemption) has erred in points of law and facts.*

*2. The order u/s 12AB of LT. Act was passed on 23-09-2025 by Id. CIT(Exemption), Ahmedabad rejecting the application for registration of the appellant Trust u/s*

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*12A(1)(ac)(iii) of the LT. Act and cancelling the provision registration is wholly illegal, unlawful and against the principles of natural justice.*

*3. The Id. CIT (Exemption), has grievously erred in law and or on facts in not appreciating that the appellants could not file response to the notices issued by the respondent for sufficient cause.*

*4.1 The Id. CIT(Exemption), has grievously erred in law and or on facts in rejecting the application for registration u/s 12AB of the IT. Act for failure to submit details/documents*

*4.2 That in the facts and circumstances of the appellants case, Id. CIT(Exemption), ought not to have rejected the application for registration by ignoring the evidence on record with the application for registration.*

*It is therefore, prayed that the rejection of application for registration and cancellation of the provisional registration by the Id. CIT(Exemption), may kindly be deleted.”*

3. The facts of the case are that the assessee trust was registered with the Deputy Charity Commissioner on 04.12.1974. It was granted provisional registration under Form 10AC on 08.07.2024 applicable from Assessment Year 2025-26. Subsequently, the assessee filed an application under section 12A(1)(ac)(iii) of the Act seeking regular registration. During the course of proceedings, notices were issued by the Ld. CIT(E). However, no response was filed by the assessee, nor was any adjournment sought. The Ld. CIT(E), therefore, rejected the application holding that the activities of the trust had already commenced prior to the relevant period and that the application was filed beyond the prescribed time limits. It was further held that the assessee was not entitled to the benefit of CBDT Circular No. 7 of 2024 dated 25.04.2024.

4. Before us, the Ld. Counsel for the assessee submitted that due to unavoidable circumstances, the assessee could not respond to the notices issued by the Ld. CIT(E). It was contended that the assessee is carrying on

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genuine charitable activities and that necessary documentary evidence could not be placed on record earlier. The Ld. AR pleaded that, given an opportunity, due compliance would be made before the Ld. CIT(E). Considering the submissions made and in the interest of justice, we are of the view that the issue requires fresh examination. Accordingly, we set aside the impugned order and restore the matter to the file of the Ld. CIT(E) with a direction to re-examine the issue relating to commencement of activities and the applicability of the prescribed time limits under section 12A(1)(ac) of the Act, and thereafter pass a fresh order in accordance with law after providing due opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**This Order pronounced in Open Court on 10.02.2026**

**Sd/-**

**(T.R. SENTHIL KUMAR)  
JUDICIAL MEMBER**

**Sd/-**

**(DR. BRR KUMAR)  
VICE PRESIDENT**

Ahmedabad; Dated 10.02.2026  
btk

आदेश की प्रतिलिपि अद्योषित/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, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

TRUE COPY

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad**