

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: DR. BRR Kumar, Vice President
And Shri T. R. Senthil Kumar, Judicial Member**

ITA No: 91/Ahd/2026

Vidya Mandir Society Surat Z-F Wadia Womens College Campus, Opp. Mission Hospital, Athwagate, Surat, Gujarat-395001 PAN: AAATV1983F (Appellant)	Vs	The DCIT Cir-2, Exemption, Ahmedabad (Respondent)
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**Assessee Represented: Ms. Himali Mistry, A.R.
Revenue Represented: Shri Rignesh Das, CIT-DR**

Date of hearing : 11-02-2026
Date of pronouncement : 12-02-2026

आदेश/ORDER

PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against order dated 23.12.2025 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. Brief facts of the case is that the assessee is Trust running educational institution. The assessee was granted provisional

registration on 01-12-2022 in Form 10AC up to the Asst. Years 2022-2026. The assessee filed regular registration in Form 10AB against which hearing was given on 07-10-2025. The assessee sought for adjournment vide letter dated 18-10-2025. Since assessee failed to furnish any further details, the application was rejected by Ld. CIT(E).

3. Ld. Counsel submitted that the Trust is ready to file all required details and documents before Ld. CIT(E) and produced copy of the same before us by way of Paper Book running to 730 pages. Considering that only one opportunity of hearing given by Ld. CIT(E) before rejection of the application, we hereby set aside the impugned order with a direction to Ld. CIT(E) to give one more opportunity of hearing to the assessee Trust for grant of registration. Needless to say, the assessee should make use of this final opportunity and present all necessary documents before Ld. CIT(E).

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

Order pronounced in the open court on 12-02-2026

Sd/-

DR. BRR KUMAR)
VICE PRESIDENT *True Copy*
Ahmedabad : Dated 12/02/2026

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