

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

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA No. 89/AHD/2026
Assessment Years: NA**

Gujarat Hira Bourse, 4 th Floor, Administrative Building, Gems Jewellery Park, Opp. Ichhapore Bus Stand-2, Ichhapore B.O. Surat, Gujarat – 394510 [PAN – AACCG0717B] (Appellant)	Vs.	The Commissioner of Income Tax (Exemption), Ahmedabad – 380015 (Respondent)
Assessee by	Ms. Himali Mistry, AR	
Revenue by	Shri R P Rastogi, CIT-DR	
Date of Hearing	23.02.2026	
Date of Pronouncement	25.02.2026	

ORDER

PER NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER:

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Exemption), Ahmedabad, [in short “CIT(E)”], dated 23.12.2025 in the proceeding u/s 12A(1)(ac)(ii) of the Income Tax Act.

2. The brief facts of the case are that the assessee had filed an application in Form No. 10AB for renewal of registration u/s. 12A(1)(ac)(ii) of the Act. The Ld. CIT(E) had required the assessee to file certain details and documents vide notice dated 07.10.2025. The assessee vide letter

dated 18.10.2025 had sought adjournment but the details and documents as required by the Ld. CIT(E) was not furnished. In the absence of required documents the Ld. CIT(E) was not satisfied about the genuineness of the activities of the Trust and, therefore, the application for renewal of registration was rejected vide the impugned order.

3. Now the assessee is in appeal before us. The following grounds have been taken in this appeal.

1. *The learned CIT (E) was not justified in rejecting application u/s. 12A of the Act without hearing the assessee.*
2. *The learned CIT(E) erred in noting the limitation to 31.12.2025 when the limitation fell on 31.03.2026 when admittedly the application fell under section 12A(1)(ac)(ii).*
3. *The application deserved one more opportunity on the score of natural justice.*
4. *The above grounds are without prejudicial to one another.*
5. *The appellant craves leave to add, alter or vary any of the grounds of appeal.*

4. Ms. Himali Mistry, the Ld. AR of the assessee did not press ground No.-2 and hence this ground is dismissed.

5. As regarding rejection of the application, the Ld. AR submitted that the assessee had uploaded the required details and documents on 25.12.2025 which was not considered by the Ld. CIT(E). She, therefore, requested that assessee may be allowed another opportunity of being heard by setting aside the matter to the file of Ld. CIT(E).

6. Per contra, Shri R P Rastogi, the Ld. CIT-DR, supported the order of Ld. CIT(E).

7. We have considered the request of the assessee. The application in Form No. 10AB was filed by the assessee on 26.06.2025. As per provision of section 12AA of the Act, the CIT(E) is empowered to call for such documents or information as he thought necessary to satisfy himself about the genuineness of activities of the trust and to ensure compliance of requirements of any other law. The CIT(E) is also empowered to make such enquiries as he deemed necessary in this regard. Accordingly, the Ld. CIT(E) had called for certain details and documents from the assessee vide notice dated 07.10.2025. There was no compliance to the notice and the assessee vide letter dated 18.10.2025 had only requested for adjournment. However, no details and documents were filed by the assessee till the passing of order by the Ld. CIT(E) on 23.12.2025. As per provision of section 12AA(2) of the Act, the CIT(E) was required to pass the order granting or refusing registration within a period of six months from the end of the month in which the application was received. Since the application was filed by the assessee on 26.06.2025, the Ld. CIT(E) had time till 31.12.2025 to pass the final order in this regard. The assessee was aware of this fact, still no documents were filed in spite of seeking adjournment. The Ld. CIT(E) couldn't have waited till the last date of limitation period to pass the order. Therefore, the order of the Ld. CIT(E) rejecting the application of the assessee, cannot be faulted.

8. The assessee had filed certain documents vide letter dated 23.12.2025, which could not be considered by the Ld. CIT(E). The assessee has not given any reasonable explanation for non-furnishing those documents before the passing the order. Further, the assessee can't pre-empt the CIT(E) from making any further enquiry by filing the

details just before the limitation period. The documents were in the possession of the assessee itself and no third party information was called for. We, therefore, deem it proper to impose a **cost of Rs.10,000/- on the assessee which should be deposited to the Prime Minister National Relief Fund** within a period of 15 days from the date of receipt of this order. Subject to the payment of cost, the Ld. CIT(E) is directed to allow one more opportunity to the assessee to file the details and documents as required. The assessee is free to resubmit the documents filed on 25.12.2025 or any other details/documents as deemed necessary. Thereafter, the Ld. CIT(E) should consider the application of the assessee for renewal of registration u/s. 12A(1)(ac)(ii) of the Act, as per law.

9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Court on 25/02/2026 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Dated – 25th February, 2026

Neelesh

True Copy

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(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल / Guard file.

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