

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

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER &  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 496/Ahd/2022  
(Assessment Years: 2022-23)

Shree Uttar Gujarat Panchgam Leuva Patidar Samajik Parishad, 21, Dwarkapuri Bunglows, Sander Patan, Patan-384260	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.ABATS3499J]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 497/Ahd/2022  
(Assessment Years: 2022-23)

Jago Seva Trust, 1, Kadvaidh Bunglows Jail Road, Mehsana-384002	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AACTJ1125B]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 503/Ahd/2022  
(Assessment Years: 2022-23)

Akhil Anjana Kelavani Mandal Visnagar, Nr. Savala Darwaja Visnagar, Gujarat-384315	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AAATA8478N]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 507/Ahd/2022  
(Assessment Years: 2022-23)

Gram Seva Trust Lanva, Gopalak Society Lanva, Chandhma, Lanva, Patan, Gujarat-384221	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AAATG2036Q]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

- 2 -

I.T.A. No. 511/Ahd/2022  
(Assessment Years: 2022-23)

Shree Chaudhari Samaj Sanskrutik Mandal, Arbuda Bhava, State Highway Road, Nr. Patan Railway Crossing Ramosand, Mahesana-384002	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AAATS7749A]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 515/Ahd/2022  
(Assessment Years: 2022-23)

Madhasana Yuvak Manda, Madhasana, Kheralu, Mehsana-384335	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AAATM2499K]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 519/Ahd/2022  
(Assessment Years: 2022-23)

Samarth Charitable Trust, 44, Ground Floor, Rushikesh Market, Nr. Rotary Bhavan, Visnagar, Mehsana-384315	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
[PAN No.AATTS5987R]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No. 523/Ahd/2022  
(Assessment Years: 2022-23)

Paramhans Ohm Dayalu Sewa Trust, At. Post Kharod Ta Vijapur, Post Kharod, Ta. Vijapur, Dist. Mehsana-384120	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380009
[PAN No.AACTP1738L]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

- 3 -

I.T.A. No. 527/Ahd/2022  
(Assessment Years: 2022-23)

Shree Bokarwada Kelvani Mandal, At & Post Bokarwada, Tal Visnagar, Mahesana-384120	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad-380015
<span style="color: magenta;">[PAN No.AAATS7745N]</span>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Biren Shah, A.R.
<b>Respondent by:</b>	Shri Akhilendra Pratap Yadav, CIT D.R.

<b>Date of Hearing</b>	12.09.2023
<b>Date of Pronouncement</b>	19.09.2023

ORDER

**PER BENCH:-**

These bunch of appeals have been filed by the assessee against the orders passed by the Ld. Commissioner of Income Tax (Exemption) (in short “Ld. CIT(E)”), Ahmedabad vide orders dated 27.09.2022, 26.09.2022 & 23.09.2022 passed for the Assessment Year 2022-23. Since common issues are involved for all the Assessment Year under consideration before us, the above mentioned appeals are being disposed of by way of a common order.

2. The assessee has raised the following Grounds of Appeal:-

**ITA No. 496/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the

*Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 497/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on fact in law in rejecting the application U/S 12AA of the Income Tax Act, 1961.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not appreciating the tangible material submitted during the proceeding u/s 12A of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 503/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 507/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 511/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 515/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 519/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 523/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

**ITA No. 527/Ahd/2022 (A.Y. 2022-23)(Assessee’s Appeal):-**

“1. *The Commissioner of Income Tax (Exemption) Ahmedabad has erred in law and on facts, in rejecting the application in form 10AB U/S 12AB of the Income Tax Act, 1961, on non satisfaction of genuineness of the activities of the trust.*

- 8 -

2. *The CIT(Exemption) has erred in law, in over looking and in summarily rejecting and not considered, the tangible material submitted during the proceedings u/s 12AB of Income Tax Act, 1961.*

3. *Your appellant crave, leave to add, alter, & or to amend modify substitute all or any ground of appeal before final hearing if necessity so arise.”*

3. We shall first take up the assessee’s appeal in the case of Shree Uttar Gujarat Panchgam Leuva Patidar Smajik Parishad (in ITA No. 496/Ahd/2022) for A.Y. 2022-23, which shall serve as the lead Assessment Year.

4. The brief facts of the case are that the assessee filed various documentary evidences which were not considered by Ld. CIT(E) while disposing the application of the assessee for grant of Registration under Section 12AB of the Act. The Ld. CIT(E) dismissed the application for grant of registration without considering the assessee’s submissions. The appellant during the course of hearing before us placed copy of submissions placed before Ld. CIT(E), which as per the Ld. Counsel for the assessee were not considered by Ld. CIT(E), while disposing the application of the assessee. The reply filed by the assessee dated 11.08.2023 in which various details filed before Ld. CIT(E) is reproduced before us for ready reference:-

*“Date:-16/08/2022*

*To,  
The Commissioner of Income Tax (Exemption)  
Room No.609 6th Floor,Aayakar Bhawan  
(Vejalpur);Nr:sachin Tower,100 Foot Road,  
anandnagar-prahladnagar road ahmedabad Gujarat*

- 9 -

Sub: Application for approval under section 12A(1)(ac)(iii) of the  
Income Tax Act,1961

Sir,

This has reference to above noted subject matter in this connection we are submitting herewith details & information for your kind consideration.

1. Our is a charitable trust doing the main activities is Education/Medical/Social/General public utilities work since long. We also informed you that the projaion/plan of action for the main charitable activities will be undertaken in future.

2. We are enclosing herewith copy of activities proof for your kind consideration.

3. We are enclosing herewith copy of order u/s 12A/12AA/12AB for you kind consideration.

4. We have not any rejection under 12A/12AA/12AB.

5. We are enclosing herewith copy of MOA/AOA/Trust deed/Constitution for your kind consideration.

6. We are enclosing herewith copy of Registration certificate for your kind consideration.

7. We have to inform you that we have not registered under FCRA ACT.

8. We have to inform you that we have not registered under NITI AAYOG.

9. We are enclosing herewith copy of TRUST DEED/MOA & AOA/CONSTITUTION of trust for your kind consideration.

10. We are enclosing herewith copy of audited account for your kind consideration

11. The details of application of fund of last 3 years are us under.

<u>Asst. Year.</u>	<u>AMOUNT</u>
2021-22	589427
2020-21	210654
2019-20	0

*We have to informed you that during the period trust have not any unspent amount. This is for your kind consideration please.*

*12. We have to informed you that we have not carried out any business activities but made only charitable activities as per trust act & income tax act.*

*13. We have not registered u/s 35.This is for your kind consideration.*

*14. 1.Trust objects are only charitable nature not religious nature.  
2. we also informed you that the objects of the trust are only charitable and not commercial nature.  
3.we have to informed you that the objects of the trust is without any cast,creed,religious or community.*

*15. Main trustee Name and Pan & Adhar number are us under for your kind consideration.*

*Name :-MAHESHKUMAR ISHWARLAL PATEL*

*Pan Number :- ABRPP6223G*

*16. we have to informed you that there is no any part of the income ensure directly or indirectly, for the benefit of any person specified u/s 13(3) of 2.7 Act. We undertake that we have not violated section 13(l)(c) of the (1)2.7 Act*

*17. we undertake that there is no infringement to the 1st provision to section 2(15) of the 2.7 of the Act.*

*18. we have to inform you that trust have doing the activities of the object of the trust under the BPT Act & society registration Act .We undertake that the trust is complying all the requirements of Law as are material for the purpose of its object as enumerated in the trust deed/MOA&AOA/constitutaion of trust.*

*19. we also informed you that trust deed /MOA&AOA/constitutaion of trust mentioned includes a clause that in the event of dissolution the fund /assets will be transferred only to some other trust having similar objectives.*

*20. The details of donation are as under.*

<i>Year.</i>	<i>AMOUNT OF DONATION / CORPUS DONATION</i>
<i>2021-2022</i>	<i>7893661</i>
<i>2020-21</i>	<i>14705</i>
<i>2019-20</i>	<i>0</i>

*During the year there is various donar has given donation to the trust hence details of various donor is not practicable in our case.If you insist such details in sample basis we will submitte for your kind consideration.*

21. *we under take that there is no specified violation as clerifined in the explanation to setion 12AB(4) of the I.T Act.*

22. *The details of bank are as under*

<i>Name of bank</i>	<i>A/C No.</i>	<i>A/c</i>
<i>THE CO OP BANK OF MEHSANA LTD</i>	<i>802004001002132</i>	<i>S/B</i>

*We hope that above information and or explanation in the matter will be in order. Any further information and or explanation in the matter will be highly appreciated on hearing from your good self.*

*Thaking you*

*Your's faithfully*

*SHREE UTTAR GUJARAT PANCHGAM LEUVA PATIDAR SAMAJIK  
PARISHAD”*

5. Before us, the Ld. Counsel for the assessee submitted that Ld. CIT(E) dismissed the application filed by the assessee for grant of registration of applicant trust without considering / appreciating the documents placed on record by the assessee. The Ld. CIT(E) dismissed the application of the assessee in a summary manner without granting adequate opportunity of hearing to the assessee. Accordingly, it was prayed that the matter be restored to the file of the CIT(E) for de novo consideration.

6. On going through the facts of the case and the details filed by the assessee, we observe that the assessee has filed various details before the Ld. CIT(E) in support of its case. However, the Ld. CIT(E) dismissed the application of the assessee for registration under Section 12AB of the Act by holding that the details filed by the assessee are “peripheral” in nature and the response filed by the assessee is “cryptic” in nature.

7. Ld. CIT(E) while dismissing the application for registration filed by the assessee has not specifically pointed out which specific details had been called for by Ld. CIT(E) and which were not filed by the assessee. In the impugned appeal, the Ld. CIT(E) has summarily dismissed the application filed by the assessee by observing that the applicant failed to file documentary evidences to enable him to satisfy himself about the genuineness of the activities of the Trust and to verify whether the activities of the applicant are in consonance with its objects. Further, we observe that the Ld. CIT(E) issued notices to the applicant at very close intervals (07.09.2022 and 15.09.2022), and concluded the hearing within a very short span of time. Accordingly, looking into the facts of the instant case, in the interest of justice, the matter with respect to the aforesaid appeal is being restored to the file of the CIT(E) for de novo consideration after giving due opportunity of hearing to the assessee and thereafter pass the order in accordance with law.

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

9. We observe that in the balance cases as well, the Ld. Counsel for the assessee has placed on record before us copies of submissions / replies filed by the assessee before Ld. CIT(E) for grant of registration. It was submitted that on perusal of the aforesaid replies, and the order passed by the Ld. CIT(E) summarily dismissing the applications filed by the assessee for grant of registration, it is evident that Ld. CIT(E) has failed to apply his mind / appreciate the evidences filed by the assessee / applicant for grant of registration. It was submitted that it is evident that in almost all the cases,

- 13 -

the application for grant of registration filed by the assessee has been summarily dismissed without appreciating the evidences / documents / replies placed by the assessee on record and without giving due opportunity of hearing to the assessee in support of its case.

10. On going through the details filed by the assessee / applicant in the aforesaid appeals filed before us, we are of the considered view that looking into the facts of the instant case, Ld. CIT(E) has not given adequate opportunity of hearing to the assessee to present its case on merit. Accordingly, in the interest of justice, and in the light of observation made in the preceding paragraphs with respect to assessee's appeal in the case of Shree Uttar Gujarat Panchgam Leuva Patidar Samajik Parishad (in ITA No. 496/Ahd/2022) for the A.Y. 2022-23, we are hereby restoring the files of the assesseees to the Ld. CIT(E) for de novo consideration and to pass appropriate orders after taking into consideration the submissions filed by the assessee / applicant and granting adequate / due opportunity of hearing to the assessee / applicant.

11. In the combined result, the appeals of the assesseees are allowed for statistical purposes.

**This Order pronounced in Open Court on**

**19/09/2023**

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**  
Ahmedabad; Dated 19/09/2023  
*TANMAY, Sr. PS*

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

**TRUE COPY**

*ITA No. 496/Ahd/2022 & 08 others*  
*Shree Uttar Gujarat Panchgam Leuva Patidar Samajik Parishad vs. CIT(E)*  
*Asst. Years –2022-23*

- 14 -

**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, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

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