

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

**BEFORE DR.BRR KUMAR, VICE PRESIDENT &
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No.2055/Ahd/2024
(Assessment Year: NA)

Takshashila Education and Charitable Trust, C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-700069.	Vs.	The Commissioner of Income Tax (Exemption), Ahmedabad.
[PAN No.AADTT2597G]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Subash Agarwal, AR
Respondent by:	Adjournment Application filed

Date of Hearing	10.02.2025
Date of Pronouncement	11.02.2025

ORDER

PER: DR. BRR KUMAR, VICE PRESIDENT:

The captioned appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), National Faceless Appeal Centre, Delhi, vide order dated 22.10.2024.

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

1. *For that on the facts and in the circumstances of the case, the Ld. CIT(Exemption), Ahmedabad was not justified in passing an ex-parte order..*
2. *For that on the facts and circumstances of the case, the Ld.CIT(Exemption), Ahmedabad was not justified in rejecting the application for grant of approval*

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u/s.80G(5)(iii) filed by the assessee trust in Form no.10AB and cancelling the provisions approval.

3. We have gone through the record before us and find that the application of the assessee has been summarily dismissed, holding that the assessee has neither filed any submission nor sought any adjournment in the case. On going through the record, we find that the assessee could not respond to the notices owing to the failure of observance to the notices issued on email to the trustee and now undertake to file all necessary details.

4. On going through the record, we find that no prejudice will be caused to the revenue if the opportunity of being heard is given to the assessee. Hence, we hereby direct that the matter may be examined afresh by the Ld.CIT(E). The assessee shall submit all the details sought by the Ld.CIT(E) from time to time without taking unnecessary adjournments.

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

This Order pronounced in Open Court on 11.02.2025

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

Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT

(True Copy)

Ahmedabad; Dated 11.02.2025

Manish, Sr. PS

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

ITA No.2055/Ahd/2024

Asst.Year NA

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6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad