

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री भागचन्द, लेखा सदस्य एवं श्री कुल भारत, न्यायिक सदस्य के समक्ष
BEFORE: SHRI BHAGCHAND, AM AND SHRI KUL BHARAT, JM

आयकर अपील सं./ITA No. 94/JP/2017
निर्धारण वर्ष/Assessment Year : 2016-17.

SLBS Shodh Evam Prasiksan Sansthan, F-370, Lal Kothi Scheme Yojna, Jaipur.	बनाम Vs.	Commissioner of Income Tax (Exemption), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AAWCS 8294 D		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Aashish Sharma (Advocate)
राजस्व की ओर से/ Revenue by : Shri Varinder Mehta (CIT)

सुनवाई की तारीख/ Date of Hearing : 10.10.2017.
घोषणा की तारीख/ Date of Pronouncement : 10/10/2017.

आदेश/ ORDER

PER SHRI KUL BHARAT, J.M.

This appeal by the assessee is directed against the order of Ld. CIT(E), Jaipur dated 14.12.2015 pertaining to Assessment Year 2016-17.

The assessee has raised the following grounds of appeal:-

1. Under the facts and circumstances of the case and in law, the Ld. Commissioner of Income-tax(E), Jaipur has erred in rejecting the application u/s 12AA vide order dated 14-12-2016 against the law and facts of the case. He arbitrarily holds that the Appellant trust is not eligible for granting registration as charitable trust under Section 12AA of the Income Tax Act, 1961 and rejected the application of the appellant trust dated 04/07/2016.

That the appellate reserves the right to add, amend, alter, delete or modify or withdraw any or all of the above grounds of appeal before or at the time of hearing.

Hope the above grounds of appeal are valid for taking the matter in appeal."

2. Briefly stated facts are that, the assessee filed an application in Form Nos. 10A seeking registration u/s 12A(a) of the Income Tax Act, 1961(hereinafter referred to as the Act). The said application was rejected by the Ld. CIT(E) on the ground that one of the object of the assessee trust is conducting coaching classes which does not fall in the category of charitable activity.

At the outset, Ld. Counsel for the assessee submitted that the assessee trust has amended its objectives. He drew our attention to Paper Book-2 Page Nos. 16 to 24 to demonstrate that it has omitted clause of conducting coaching classes.

3. Ld. CIT(D/R) submitted that in view of the amendment in the objectives of the assessee trust, the issue of registration may be remitted to the file of the Ld. CIT(E).

4. We have heard the rival contentions. In view of the fact that the assessee has modified objectives, requires fresh consideration by the Ld. CIT(E). Under these facts, we deem it proper to the interest of justice. We restore this issue to the file of the Ld. CIT(E) to reconsider the issue of registration u/s 12AA. Therefore, grounds raised in this appeal are allowed for statistical purposes.

5. In the result, appeal of the assessee in ITA No. 94/JP/2017 is allowed for statistical purposes.

Order pronounced in the open court on Tuesday, the 10th day of October 2017.

Sd/-
(भागचन्द,)
(BHAG CHAND)
लेखा सदस्य/Accountant Member
Jaipur
Dated:- 10/10/2017
Pooja/

Sd/-
(कुल भारत)
(KUL BHARAT)
न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:

1. The Appellant- SLBS Shodh Evam Prasiksan Sansthan, Jaipur.
2. The Respondent – The CIT(E), Jaipur.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 94/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar