

**IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR BENCH,  
JODHPUR  
BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND  
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

**ITA No. 164/JODH/2020  
(Assessment Year .....**)

Samarpan Charitable Trust, C/o-P.D. Javaria & Co., Advocates, 201, Radhika Complex, Dudu Bagh, Loha Mandi, Sansarchand Road, Jaipur-302001 (Raj)	Vs.	CIT(Exemptions) Jaipur.
PAN No. AAOTS 6837 P		

Assessee by	Shri Mohan Lal Saran, Adv.
Revenue by	Smt. Sanchita Kumar, CIT-DR
Date of Hearing	12/08/2021
Date of Pronouncement	13/09/2021

**ORDER**

**PER: SANDEEP GOSAIN, J.M.**

The present appeal has been filed by the assessee against the order passed U/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 (in short, the Act) by the Id. CIT(E), Jaipur dated 30/09/2020, wherein following grounds have been taken by the assessee:

- “1. That on the facts and in the circumstances of the case, the order passed by the Id. CIT(Exemptions), Jaipur is bad in law and bad on facts.
2. That on the facts and in the circumstances of the case, the Id. CIT(Exemptions), Jaipur has erred in rejecting the registration of the assessee-trust u/s 12AA of the Act.
3. That on the facts and in the circumstances of the case, Id. CIT(Exemptions), Jaipur has also erred in recording various observations in the order which are contrary to the facts. The appellant Trust has already been furnished the requisite information

*or documents duly was desired vide letter dated 28/09/2020 prior to passing the rejecting order.*

4. *That the petitioner may kindly be permitted to raise any additional or alternative grounds at or before the time of hearing."*

2. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. The brief facts of the case are that the assessee had submitted an application seeking registration U/s 12AA of the Act before the Id. CIT(E) on 06/03/2020. On the application, the Id. CIT(E) issued notice dated 21/07/2020 requiring the applicant to submit certain documents/explanations by 05/08/2020 alongwith original Trust Deed/MOA for verification. But no compliance was made by the applicant society. Thereafter, the Id. CIT(E) rejected the application for the assessee for seeking registration U/s 12AA of the Act.

4. Now the assessee is in appeal before the ITAT on the grounds mentioned above.

5. Having considered the rival contentions and carefully perused the material placed on record. From perusal of the record, we noticed that at the time of considering the application filed by the assessee for seeking registration before the CIT(E), the Id. CIT(E) has issued notice dated 21/07/2020 requiring the assessee/applicant to submit certain documents/explanations alongwith original Trust Deed/MOA for verification. However, the compliance of the said letter was not made

by the assessee/applicant, therefore, subsequent another opportunity was also granted by the Id. CIT(E). As per the record, it was admitted by the Id AR that only part reply was submitted by the assessee but complete documents as were required by the Id. CIT(E) for adjudicating and deciding the application for seeking registration U/s 12AA of the Act were not submitted. Thus, in absence of required documents, the Id. CIT(E) has rejected the application filed by the assessee/applicant. However, on the contrary, the Id AR reiterated that all the required documents were furnished before the Id. CIT(E). In this respect, the Id AR also submitted that initially some part documents were submitted but later on through letter dated 28/09/2020, another set of documents were filed as the date of hearing was fixed on 29/09/2020. However, none of the documents submitted by the assessee on 28/09/2020 were considered or referred in the order passed by the Id. CIT(E) and the order was passed by the Id. CIT(E) on 30/09/2020 without considering the same.

6. Be that as it may, after hearing the rival contentions of both the parties, we are of the view that one another opportunity to the assessee/applicant to furnish the required documents as has been sought before the Id. CIT(E), therefore, we restore the matter back to the Id. CIT(E) for deciding the issue afresh after providing due and reasonable opportunity of being heard. The assessee is also directed to

file the required documents as desired by the Id. CIT(E) and also cooperate with the Id. CIT(E) in deciding the appeal.

7. Before parting, we may make it clear that our decision to restore the matter back to the file of Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by Ld. CIT(A) independently in accordance with law.

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

Sd/-

**(VIKRAM SINGH YADAV)**  
**ACCOUNTANT MEMBER**

Sd/-

**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Jodhpur

Dated 13/09/2021

\*Ranjan

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT (A)
5. The DR
6. Guard File

Assistant Registrar  
Jodhpur Bench