

IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, JODHPUR  
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER  
ITA No. 151/Jodh/2023  
(A.Y: 2024-25)

ShreeVignaharaTrilokpati parshwanath jain Shw Tirth Trust, Kumhar Nada N.H. 8, Bhim,Rajsamand303921, Rajasthan.	Vs.	CIT (E), Jaipur Kailash Height, Lal Kothi, Tonk Road, Jaipur-302015, Rajasthan.
PAN/GIR No. : ABCTS1256M		
Appellant	..	Respondent

Assessee by :	None
Revenue by :	Smt.Alka Rajvanshi Jain, CIT-DR

Date of Hearing	07.08.2023
Date of Pronouncement	08.08.2023

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Exemption), Jaipur passed u/s 12AB of the Income Tax (Act), 1961. The assessee has raised the following grounds of Appeal:

- 1. On the facts and in the circumstances of the case, respected CIT Exemption has erred in law in rejecting the*

*application of registration u/s 12AB of the Income Tax Act, 1961 on the ground of Non-registration under Rajasthan Public Trust Act, 1959*

*2 Respected CIT exemption has erred in fact and in law in rejecting the application of registration u/s 12AB of the Income Tax Act, 1961 on the ground of absence of dissolution clause in the deed*

*3. Respected CIT exemption has erred in fact and in law in not allowing the appellant reasonable opportunity of being heard before passing the order of rejection of application of registration u/s 12AB of the Income Tax Act 1961*

*4. The appellant prays to preserve his right to add, alter or withdraw any grounds of appeal till the time of final hearing*

2. The brief facts of the case are that, the assessee is charitable trust undertaking various charitable activities. The assessee has obtained the provisional registration and Subsequently as per amendment of the provisions u/s 12AB of the Act, the assessee for the purpose of permanent registration uploaded e-application in Form 10AB dated 30.09.2022 and the same was rejected by the CIT(E) as the assessee has not complied with the requisite details. Aggrieved by the order of the CIT(E), the assessee has filed appeal before the Hon'ble Tribunal.

3. At the time of hearing, none appeared on behalf of the assessee, and the assessee has challenged that the that CIT(E) has erred in not considering the details filed in the application for registration and compliance to e-notice issued on the ITBA portal and has not provided reasonable opportunity of hearing and rejected the application. Contra, the Ld.DR supported the order of the CIT(E).

4. We have heard the Ld.DR submissions and perused the material available on record. The assessee has filed the application before the CIT(E) for permanent registration under section 12AA of the Act, whereas the CIT(E) in course of hearing proceedings has issued e-notice on the assessee through ITBA portal for certain clarifications and additional information to verify the genuineness of the activities of the trust. Since there was no response to the notice in spite of providing sufficient opportunities to the assessee, the CIT(E) has rejected the application. Therefore considering, the facts, submissions and the principles of natural justice shall provide one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, set aside the impugned

order and direct the CIT(E) to denovo consider the assessee trust application as per the law and we allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 08.08.2023.

Sd/-

(DR DIPAK P RIPOTE)  
**ACCOUNTANT MEMBER**

Sd/-

(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 08.08.2023

KRK, PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)
4. Concerned CIT
5. DR, ITAT, Jodhpur
6. Guard file.

//True Copy//

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आदेशानुसार/ BY ORDER,

( Asst. Registrar)  
ITAT, Jodhpur