

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

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 607/JPR/2023

Shri Verdhman Sthanakvasi Jain Shri Sangh Ramoura Jhalawar Road, Kota.	बनाम Vs.	The CIT (Exemption) Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.:AAATV 3632 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rajeev Sogani (C.A.) &
Ms. Ruchika Sogani (Adv.)
राजस्व की ओर से / Revenue by: Shri Ajey Malik (CIT)

सुनवाई की तारीख / Date of Hearing : 07/11/2023
उदघोषणा की तारीख / Date of Pronouncement: 16 /01/2024

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

This is an appeal filed by the assessee against orders of the Learned Commissioner of Income Tax (Exemption), Jaipur [herein after referred to as "Ld.CIT(E)] dated 27.06.2023 passed under section 12AB of the Income Tax Act, 1961.

2. The assessee has raised the following grounds of appeal:-

"1. In the facts and circumstances of the case and in law, ld. CIT(Exemption) has erred in passing the order for rejecting registration u/s 12AB without

affording adequate opportunity to the assessee trust. The action of ld. CIT(Exemptions) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the order being against the principles of natural justice.

2. In the facts and circumstances of the case and in law, ld. CIT(Exemption) has erred in rejecting registration u/s 12AB, for unjustified reasons, to the assessee trust. The action of ld. CIT(Exemptions) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by directing the ld. CIT(Exemptions) to grant registration 12AB.

3. The assessee trust craves its rights to add, amend or alter any of the grounds on or before the hearing.”

3.1 At the outset of hearing, the Bench observed that there is delay of 35 days in filing of the appeal by the assessee for which the ld. AR of the assessee filed an application for condonation of delay with following prayers and the assessee to this effect also filed an affidavit :-

“The assessee trust applied for registration u/s 12AB online on 27.12.2022. The order rejecting such registration was passed on 27.06.2023 without granting adequate opportunity to the assessee trust. Accordingly, the appeal against such order was to be filed on or before 26.08.2023 as per the provisions of Section 253(3). However, the present appeal is being filed on 30-09-2023, with a delay of 35 days.

It is submitted that the assessee trust is a public religious trust. The order rejecting the registration u/s 12AB of the assessee trust was uploaded on e-filing portal of the assessee trust. However, no mail regarding the same was received by the assessee trust. The assessee trust in its first reply dated 22.05.2023 (Copy enclosed) stated that the e-mail id of trustee of the assessee trust is "shrivardhman3632@gmail.com" and for counsel of the assessee trust is "ajitjainca@gmail.com". However, notice requiring further requirements and order rejecting the registration of the assessee trust was delivered to "ashish.lodha27@gmail.com".

Only after the coursal of the assessee trust, Shri Ajit Jain, logged into e-filing portal on 10-09-2023 of the assessee trust for checking the status of registration, the fact of rejection order of registration being passed came to the knowledge of the assessee trust.

The assessee trust took immediate steps to file the appeal before Hon'ble ITAT. The present appeal is with delay, however, the assessee trust came to know about the order being passed on 10-09-2023 and, thereafter, the appeal is filed within 60 days.

As per the provisions of sections 253(5), if there is sufficient cause for delay in filing of appeal, Hon'ble ITAT may condone such delay.

In the above legal and factual background, as the assessee trust was not aware of the order being passed, the appeal could not be filed within stipulated time as per the provisions of law. However, it is submitted that the delay was not deliberate.

In view of above, it is humbly prayed that delay in filing of appeal may please be condoned.

Reliance is placed on the following judicial pronouncement of the Hon'ble Supreme Court:

Collector, Land Acquisition vs. Mst. Katiji [1987] 167 ITR 471

"The legislature has conferred the power to condone delay by enacting S.5 of the Limitation Act of 1963 in order to enable the courts to do substantial justice to parties by disposing of matters on "merits". The expression "sufficient cause" employed by the legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the end of justice- that being the life-purpose of the existence of the institution of courts."

In view of above, a very humble prayer is made for condoning the delay."

To this effect, the assessee has filed an affidavit as to the condonation of delay in filing the appeal.

3.2 The ld. AR of the assessee appearing in this appeal submitted that the assessee is serious on the duties and the delay of 35 days is on account of the fact that e-mail id of trustee of the assessee trust is "shrivardhman3632@gmail.com"

and for counsel of the assessee trust is "ajitjainca@gmail.com". However, notice requiring further requirements and order rejecting the registration of the assessee trust was delivered to "ashish.lodha27@gmail.com". So it the delayed the filling an appeal was on that reason. Considering the various judicial precedent where in the courts has considered and ignored technicality of the reasons and has considered the delay. Even the Hon'ble Apex Court in the case of Collector, Land & Acquisition Vs. Mst. Katiji& Others 167 ITR 471(SC) directed the other courts to consider the liberal approach in deciding the petition for condonation as the assessee is not going to achieve any benefit for the delay in fact the assessee is at risk.

3.3 On the other hand ld. DR representing the revenue submitted that the assessee has engaged the counsel and the non compliance was on the side of the assessee and the reasons are not sufficient to condone the delay and therefore, objected to the petition for condonation of delay.

3.4 We have heard the rival contentions and persuaded the petition advanced for condonation of delay. Since, the reasons advanced are sufficient to condone the delay and respectfully following the finding of the Hon'ble Apex Court and settled principles as laid down that in the interest of the justice a liberal approach is to be taken and considering the non disputed fact that there were error on sending the

notices and on that we find merits in the reasons advanced. Therefore, in the facts and circumstances of the case, we condone the delay in filling the appeals by the assessee.

4. Brief facts of this case are that the assessee filed application in Form No. 10AB seeking registration u/s 12AB of the Income Tax Act, 1961 was filed by the assessee online on 27.12.2022. A letter/notice No.ITBA/EXM/F/EXM43/2023-24/1051873342(1) dated 05.04.2023 was issued at the e-mail/address provided in the application requiring the assessee to submit certain documents/explanations by 20.04.2023. On 19-04-2023, the assessee has requested to adjourn the case. In this regard, the case was adjourned vide this office DIN & Notice No. ITBA/EXM/F/EXM43/2023-24/1052945226(1) dated 18.05.2023 where in date of hearing was fixed on 02.06.2023. Further, the assessee had submitted its reply vide dated 22.05.2023 which was examined in length and few discrepancies were found. In view of principle of natural justice, one more opportunity was provided to the assessee as final opportunity through which date of submission was fixed as 23.06.2023. But this time also on given date no reply was filed by the assessee. Since it is a limitation matter, therefore, the case is decided on the basis of material filed by the assessee along with its application in Form no. 10AB.

4.1 In the proceeding before the ld. CIT(E) it is noted that since the assessee has not complied in full even though the final opportunity was given to the assessee. Thus, based on record the ld. CIT(E) observed that clause-4 indicate that the activities of the institution for a particular group of Jain community and not for general public. Therefore, considering the provisions of Section 13(1)(a) of the Act the assessee was considered ineligible for approval u/s 12AB of the Act. The ld. CIT(E) also observed that there is no absence of dissolution clause. The ld. CIT(E) also noted that the assessee failed to reply of notice dated 19.06.2003 wherein various details were called for therefore, based on these three reasons the registration u/s 12AB of the Act was denied to the assessee.

5. Feeling dissatisfied with the above order of the ld. CIT(E) the assessee has preferred the present appeal before the Tribunal on the grounds as stated in para 2 above. In support of the various grounds so raised by the ld. AR of the assessee reinterred the written submission made before the ld. CIT(E) and the same is reproduced hereinbelow:-

“I. Appellant is a Religious Trust ("Trust") which came into existence on 29.04.1964. The Trust is registered under Rajasthan Public Trust Act, 1959 vide certificate of registration issued by DevasthanVibhag Udaipur and Kota dated 29.4.1964.

II. The Trust applied for registration under section 12AB of the income Tax Act, 1961, in Form Number 10AB on 27.12.2022. The application for registration was rejected by CIT(E), Jaipur, vide order dated 27.06.2023.

III. The registration was refused by Id. CIT(E) for the following three reasons:

1. Object for the benefit of particular group
2. Absence of dissolution clause
3. Genuineness of activities and non-compliance

IV. The registration refused by Id. CIT(E) on the three reasons above is totally unjustified as explained below:

1. Object for the benefit of particular group:

1.1. The Trust is formed for the advancement of Jain Religion. Ld. CIT(E) has reproduced the following clause in his order at page 3:

4- जैनसंस्कृतिकोप्रचारकरनाऔरआईहुईविकृतियोंतथासामाजिककुरीतियोंकोहटानेकाप्रयासकरना।

1.2. Ld. CIT(E) has further held that "The above clause indicates that the activities of the institution will be carried out only for particular group of people which are the members of this community and not for general public. In the present case, the beneficiaries are identifiable i.e. persons being members of All Jain Samaj".

1.3. It is submitted that the Trust is formed not for the benefit of a particular group but for advancement of the Jain Religion and benefit of Jain Samaj. In order to serve a religious purpose, it is not necessary that object of assessee trust should benefit whole of mankind or all persons living in a country or state. It will be more than sufficient if it benefits a section of public as distinguished from specified individuals.

1.4. A religious trust, per se, would necessarily be for the advancement of a particular religion and would, therefore, by implication, benefit the followers of that particular religion.

1.5. Ld. CIT(E) has wrongly invoked the provisions of section 13(1)(a).

1.6. Provisions of section 13(1)(a) and 13(1)(b) are reproduced below:

"13. Section 11 not to apply in certain cases.-(1) 2[Nothing contained in section 11 or section 12] shall operate so as to exclude from the total income of the previous year of the person in receipt thereof-

(a) any part of the income from the property held under a trust for private religious purposes which does not ensure for the benefit of the public;

(b) in the case of a trust for charitable purposes or a charitable institution created or established after the commencement of this Act, any income thereof if the trust or institution is created or established for the benefit of any particular religious community or caste;"

1.7. Section 13(1)(b) prohibits the benefit of section 11 to a charitable trust if it is created or established for the benefit of any particular religious community or caste. This prohibition i.e. for the benefit of any particular religious community or caste is not applicable on religious trusts.

1.8. The prohibition contained in section 13(1)(a) is applicable if the trust is for private religious purpose. Hon'ble Gujarat High Court in the case of CIT v. Girdharram Hariram Bhagat (1985) 154 ITR 10 has discussed the distinction between public and private endowment in the following words (CLC 28-48):

"36.....A religious endowment may be either public or private. The public religious endowment necessarily implies that it is a dedication of the property for the use or benefit of the public while, on the other hand, a private religious endowment is a dedication of the property for worship of family God in which the public is not interested." (CLC 39)

1.9. It is only charitable trust which cannot cater to any particular religious community or caste.

1.10. A trust is said to be for the benefit of public even if it is for the benefit of a small group of individuals if those individuals are bound together by a link of public or impersonal nature.

1.11. Hon'ble Supreme Court in the case of Deoki Nandan v. Murlidhar AIR 1957 SC 133 held as under:

"The distinction between a public religious endowment and a private religious endowment is this: in a public endowment the beneficial interest is vested in an uncertain and fluctuating body of persons, either the public at large or some considerable portion of it answering a particular description; and in a private endowment the beneficiaries are definite and ascertained individuals or who can be definitely ascertained within a definite time."

1.12. A religious endowment may be either public or private. The public religious endowment necessarily implies that it is a dedication of the property for the use or benefit of the public while, on the other hand, a private religious endowment is a dedication of the property for worship of family God in which the public is not interested.

1.13. The distinction between a private and a public trust is well recognized in the sense that in case of the former the beneficiaries are specific individuals while in case of the latter they are the general public or a class thereon.

1.14. In State of Bihar v. Smt. Charusila Dasi AIR 1959 SC 1002, the Supreme Court was concerned with the question as to whether the trust known as Srimati Charusila Trust and the properties appertaining thereto which were held by the Patna High Court to be a private trust created for worship of family idol in which the public had no interest were governed by the Bihar Hindu Religious Trusts Act, 1950. The Patna High Court quashed the proceedings taken in respect of the said trust at the instance of the respondent, Smt. Charusila Dasi under sections 59 and 70 of the said Act in exercise of its jurisdiction under article 226 of the Constitution. The State of Bihar as well as the State Board of Religious Trusts went in appeal before the Supreme Court. The Court, speaking through Das, J., held as under (CLC 1-15):

"In order to determine the question whether an endowment is public or private, the cardinal point to be decided is whether it was the intention of the founder that specified individuals are to have the right of worship at the shrine, or the general public or any specified portion thereof. In accordance with this theory, it has been held that when property is dedicated for the worship of a family idol, it is a private and not a public endowment, as the persons who are entitled to worship at the shrine of the deity can only be the members of the family, and that is an ascertained group of individuals. But where the beneficiaries are not members of a family or a specified individual, then the endowment can only be regarded as public, intended to benefit the general body of worshippers." (CLC 9)

It further held that if in a trust deed, the settlor had merely stated that she had installed the deity in her house and she had been regularly worshipping the deity since such installation and if the trust had been created only for the purpose of continuing such family worship, the conclusion, would no doubt be that the endowment was wholly of a private character in which the public had no interest.

The above decision of the Hon'ble Supreme Court has been followed by the Hon'ble Gujarat High Court in the case of Girdharram Hariram Bhagat (supra) at para 44 of the order.

1.15. In Radhakanta Deb v. Commissioner of Hindu Religious Endowments AIR 1981 SC 798, the Supreme Court was required to consider as to whether the temple of the appellants whose deity was Radhakanta Dev was a public endowment as alleged by the respondent or a family deity as claimed by the appellants. In that context, the Court, speaking through Fazal Ali, J., before indicating the guideline to determine the nature of endowment, observed as under (CLC 16-27):

"...there can be religious trust of a private character under the Hindu law which is not possible in English law. It is well settled that under the Hindu law, however, it is not only permissible but also very common to have private endowments which though are meant for charitable purposes yet the dominant intention of the founder is to instal a family deity in the temple and worship the same in order to effectuate the spiritual benefit to the family of the founder and his descendants and to perpetuate the memory of the founder. In such cases, the property does not vest in God but in the beneficiaries who have installed the deity. In other words, the beneficiaries in a public trust are the general public or a section of the same and not a determinate body of individuals as a result of which the remedies for enforcement of charitable trust are somewhat different from those which can be availed of by the beneficiaries in a private trust. The members of the public may not be debarred from entering the temple and worshipping the deity but their entry into the temple is not as of right. This is one of the cardinal tests of a private endowment...."

The question as to whether the religious endowment is of a private nature or of a public nature has to be decided with reference to the facts proved in each case and it is difficult to lay down any test or tests which may be of universal application...." (CLC 19)

1.16. Gujarat High Court in the case of Girdharram Hariram Bhagat (supra) has at para 46 of the order held as under:

"46. The broad tests which have been indicated by the Court for purposes of determining the true nature of the endowment are, inter alia, (1) whether the public user is as a matter of right where the origin of the endowment cannot be ascertained; (2) the management and control vesting in the members of the public and the founder not retaining any control over the management; (3) the control and management of temple is retained with the founder or his descendants under a document of endowment if there is one; (4) the dedication of extensive properties for maintenance belonging to the founder himself; and (5) absence of any stipulation in the document of endowment permitting the offerings or contribution to be made by the members of public to the temple. The last two being conclusive circumstances of the private nature of the endowment." (CLC 43)

1.17. It is necessary to understand the essential distinction between a public and a private endowment. The distinction is that the beneficial interest in the public endowment vests in an uncertain and a fluctuating body of persons, either the public at large or some considerable portion of it answering a particular description. On the other hand, in a private endowment the beneficiaries are definite and ascertained individuals or who within a definite time can be definitely ascertained.

1.18. Without prejudice to above, that provisions of section 13(1)(a) would apply on year on year basis and it cannot be a reason for refusal of registration. A trust can be partly private religious trust and partly public religious trust. What section 13(1)(a) provides is that the part of the income from the property held under a trust for private religious purposes would not be entitled for benefit under section 11. The remaining part of the income can still enjoy the benefits of section 11 if it enures for the benefit of the public.

1.19. Without prejudice to above, it is submitted that the present Trust is registered under Rajasthan Public Trust Act, 1959 which in itself ensures that it is not a private religious trust.

2. Absence of dissolution clause:

2.1. During the course of hearing before Id. CIT(E) vide letter dated 22.05.2023 at para 25 [PB 9-10] an undertaking was given to include the dissolution clause. The Trust is in the process of amending its constitution to include dissolution clause ensuring that on dissolution of the Trust all its assets would be transferred only to some other trust having similar objectives.

2.2. Hon'ble ITAT Delhi Bench in the case of Roop V.K Jain Foundation v. CIT(E) in ITA No. 297/Del/2021 has ruled that application for registration under section 12AA of the Income Tax Act, 1961 should not be denied in absence of dissolution clause in trust deed.

2.3. Without prejudice to above, it is submitted that the Trust was settled long back in the year 1964. The Founder of the Trust is no more alive. Trustees also keep on changing in terms of the Trust Deed. Under these circumstances absence of dissolution clause should not result into any adverse inference against the assessee trust.

3. Genuineness of activities and non-compliance:

3.1. During the course of hearing Id. CIT(E) issued query letter dated 05.04.2023 containing 42 queries [PB 1-6)

3.2. All the 42 queries were responded vide letter dated 22.05.2023 [PB 7-11].

3.3 The details of religious activities carried out by the Trust could not b4e uploaded along with the response letter dated 22.05.2023 due to some technical glitch. These details are filed as additional evidence before the Hon'ble Bench with prayer under Rule 29.

In view of the above, the refusal of registration is unjustified and appeal may please be allowed and appropriate directions may be issued for grant of approval.”

6. During the course of hearing, the ld. AR of the assessee vehemently argued that the contention of the ld. CIT(E) that the assessee's object are for particular Jain Community is not correct. On these issues they have submitted reply but has not placed detailed arguments that the activities which is considered as religious activities were in fact not correct. The contention of that aspect he submitted a chart and the same is reproduced hereinbelow:-

Details of charitable or religious activities actually carried by the trust since its inception						
	Description of activity	date	Vanue	No. of beneficiaries	Amount spent	Object to which related
S No.	1	2	3	4	5	6
1.	Sadhu Sant Pravachan from Morning 9 AM to 10:25 AM	Reguar Basis	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 70-100	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the people to live according to the sadhu sant
2.	Arrangement of stay and Bhojanshala to pilgrims for attending Sadhu Sant Pravachan	Reguar Basis	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 10-15	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the people to live according to the sadhu sant
3.	To educate Dharmik Shastra in every 2 to 4 days through Sandhu Sant	Reguar Basis	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 10-15	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the people to live according to the sadhu sant
4.	Stay of Sadhu	Reguar basis	Jain	Average 2-3	All the activities of	Charitable

	sant		Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota		the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	and religious object
5.	To organize the education camp for educating the children of all caste according to live like 24 Tirthankara of Jainism ideology and conducting examination and distribution of certificates	In summer vacation on regular basis	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 50-60 children	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the children to live according to the Jainism ideology
6.	Evening Pratikramana	Reguarbais	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 30-35 children	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the people to live according to the sadhu sant
6	To organize Chaturmas	Reguarbais	Jain Sthanakwai Bhawan, Grand Hotel gali, Rampura, Kota	Average 10-15	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the people to live according to the sadhu sant
7.	To organize the education camp for educating the children of all caste according to live like 24 Tirthankara of Jainism ideology and conducting examination and distribution of certificates	In Summer vacation on regular basis	Mahaveer Bhawan, Jhalawar Road, Kota	Average 50-60 children	All the activities of the sansthan are carried on regular basis and expenses are also made on regular basis. We are unable to specify the expenses incurred for this activity.	Upliftment of life of the children to live according to the Jainism ideology

Therefore, considering the fact that the activities are not for a community of Jain community is a particular stream without any differences of caste and creed and this for entire mankind and not for selected public and therefore, the same cannot be termed as religious or a private religious trust which are meant for a worshipping a particular deity. Considering that aspect of the matter, the Id. AR of the assessee prayed that the contention raised by the Id. CIT(E) needs to be explained in detailed and if that is explained the other reasons for rejection being not considered by passing a speaking order and consequently two line observation the assessee denied the registration.

7. The Id. AR of the assessee also filed additional evidence under Rule 29 of the ITAT Rules, 1963 which reads as under:-

“The assessee appellant most humbly prays for admission of the following additional evidence:

S. No.	Particulars	Page No.
1.	Details of religious activities carried out by the trust	1-2

The details of religious activities carried out by the trust were to be furnished as mentioned in the query letter issued by Id. CIT (Exemptions). The reply to the said query letter was uploaded by the assessee trust, however, the present details, said to be enclosed [PB 10, Point No 37] with respect to the same were inadvertently missed due to technical glitch on the e-filing portal.

The above evidences are vital with respect to the grounds which are before the Hon'ble ITAT for adjudication.

In view of above, it is very humbly prayed that the above evidence, in the form of details of religious activities carried on by the trust, may kindly be taken on record and considered since it is crucial for deciding the appeal before the Hon'ble Bench.

Reliance is placed on the following judicial pronouncement:

CIT v/s Text Hundred India (P) Ltd. (2011) 239 CTR (Del) 263 "Headnote-Section 254 of the Income-tax Act, 1961, read with rule 29 of the Income- tax (Appellate Tribunal) Rules, 1963 - Appellate Tribunal Powers of Assessment year 2004-05- Whether under rule 29 Tribunal has discretion to admit additional evidence in interest of justice once Tribunal affirms opinion that doing so would be necessary for proper adjudication of matter, this can be done even when application is filed by one of parties to appeal and it need not to be a suo motu action of Tribunal - Held yes - Whether once it is found that party intending to lead evidence before Tribunal for first time was prevented by sufficient cause to lead such an evidence; that said evidence would have material bearing on issue which needed to be decided by Tribunal; and that ends of justice demand admission of such an evidence, Tribunal can pass an order to that effect - Held, yes - Whether, however, this rule would not apply where with existing evidence on record appellate court can pronounce a satisfactory judgment - Held, yes"

8. Per contra, the ld. DR relied on the orders of the ld. CIT(E) and submitted that it is just like a family trust and is for particular of jain community, the Jain community is also defined in the trust at page 14 of the assessee's paper book relying on that definition he supported the contention of the ld. CIT(E). The ld. DR also argued that there is no winding up close but at the same time he did not objected to the prayer of the ld. AR of the assessee to remand back to verify the various facets of the arguments raised before the Bench.

9 We have heard the rival contentions and perused material available on record. The Bench noted that the ld. CIT(E) has denied the registration to the assessee on account of non submission of correct details in time not

only that the ld. CIT(E) noted that the activities of the trust are religious in nature but to defend this arguments, the ld. AR of the assessee argued before the Bench that the contentions so raised were not correctly explained to the ld. CIT(E) because of the time constrained and therefore, since all the contentions so raised care curable in nature and if given a chance the assessee will able to concede the contention of the ld.CIT(E) and therefore, on these issue even the ld. DR did not object. Therefore, we remand back the matter to the ld. CIT(E) to decide it afresh after giving proper opportunity to the assessee.

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

In the result, the appeal of the assesseeis allowed for statistical purposes

Order pronounced in the open court on 16/01/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member
जयपुर / Jaipur
दिनांक / Dated:- 16/01/2024
*Santosh

Sd/-

(डॉ.एस.सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri VerdhmanSthanakvasi Jain Shri Sangh, Kota.
2. प्रत्यर्थी / The Respondent- CIT, Exemption ,Jaipur.
3. आयकरआयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्डफाईल / Guard File ITA No. 607/JPR/2023)

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar