

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

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM& SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 508/JPR/2024

Padma Shanti Trust 23 Achrol House, Civil Lines, Jaipur.	बनाम Vs.	The CIT-Exemption, Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AABTP1391E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Shri Vikash Rajvanshi (C.A.)
राजस्व की ओरसे / Revenue by: Shri Ajey Malik (CIT)

सुनवाई की तारीख / Date of Hearing : 10/07/2024
उदघोषणा की तारीख / Date of Pronouncement: 10/07/2024

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER.

Appellant Trust filed an application under sub-clause(ii) of clause (ac) of sub-section(1) of section 12A of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), seeking its registration under the Act.

On 27.02.2024, vide impugned order by Learned Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to as "CIT(E)"], said application has been rejected, same having become infructuous.

2. Learned CIT(E) observed that the applicant trust was already not regularly registered under clause (i) or (iii) of section 12AB of the Act, and

also that the applicant had failed to justify its claim in response to notice dated 05.01.2024 issued for 12.01.2024.

3. Hence, this appeal.

4. Arguments heard. File perused.

5. Learned AR for the appellant has raised only one ground i.e. that Learned CIT(E) did not afford reasonable opportunity to the applicant of being heard. Therefore, he has urged that the impugned order be set aside, and matter be remanded to Learned CIT(E) for decision afresh.

On behalf of the department, it has not been disputed that only one opportunity was granted by Learned CIT(A) by way of only one notice, before the application was rejected.

6. As is available from the impugned order, before rejection of the application filed by the trust, notice dated 05.01.2024 was issued by the office of CIT(E). Vide this notice, applicant trust was called upon to justify its claim for registration as prayed in the application. Said notice was issued for 12.01.2024 thereby, apparently, granting very short time to the applicant to take steps. It is not that the application was disposed of soon thereafter. It was rejected on 27.02.2024. We observe that to comply with the principles of natural justice, reasonable opportunity should have been

granted by Learned CIT(E) to the applicant before disposing of the application.

7. Since reasonable opportunity of being heard was not granted to the applicant trust, of being heard, we find merit in the contention raised on behalf of the appellant.

Conclusion

8. For the foregoing discussion, we find that the impugned order deserves to be set aside, and matter needs to be remanded to Learned CIT(E) for decision afresh, after providing reasonable opportunity to the applicant-appellant, of being heard.

Result

9. Consequently, this appeal is allowed, and while setting aside the impugned order, the matter is remanded to Learned CIT(E), Jaipur for decision of the application afresh, in accordance with law, after providing reasonable opportunity to the appellant-applicant, of being heard.

Order pronounced in the open court on 10/07/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 10/07/2024

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Padma Shanti Trust, Jaipur.
2. प्रत्यर्थी / The Respondent- CIT(Exemption), Jaipur.
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर /DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 508/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar