

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

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 741& 742/JP/2024
निर्धारण वर्ष / Assessment Year : 2023-24

| | | |
|--|-------------|---------------------------|
| Bajrangi Gau Seva Samiti Kasumbi Road, Sujangarh Churu | बनाम Vs. | CIT (Exemption) Jaipur |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAJAB 7644P | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारित की ओर से / Assessee by : Shri Rajesh Bhawsingka, CA
राजस्व की ओर से / Revenue by: Shri Arvind Kumar, CIT-DR

सुनवाई की तारीख / Date of Hearing : 06/08/2024
उदघोषणा की तारीख / Date of Pronouncement: 07 /08/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

These are two appeals filed by the assessee against orders of the Learned Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to as "CIT(E)"] both dated 23.09.2024 passed in the matter of section 12AB and 80G of the Income Tax Act, 1961 respectively.

2.1 At the very outset of the hearing, the ld. AR pointed out that the claim of registration of the assessee u/s 12AB was rejected by the ld.

CIT(E) on the ground that the assessee trust did not have registration under the Rajasthan Public Trust Act, 1959 and approval u/s 80G cannot be granted without registration u/s 12AB.

2.2 On the other hand, the ld. DR supported the orders of the ld. CIT(E) in the matter of Section 12AB and 80G of the Act.

2.3 After hearing both the parties at length and going through the materials available on record including the orders of the ld. CIT (E) , we found that the claim of the registration of assessee u/s 12AB of the Act was rejected on the sole ground that the assessee trust is not registered under Rajasthan Public Trust Act, 1959 and this order was passed on 23-03-2024. However, before us, the ld AR of the assessee has placed on record the certificate dated 06-06-2024 issued by the Office of Devsthan Vibhag, Bikaner which indicates that the assessee trust has got registration under Rajasthan Public Trust Act, 1959. We have taken on record this certificate (supra) and noticed that this certificate of registration with Devsthan Vibhag, Bikaner is subsequent event after passing of the impugned order of the ld. CIT(E). Hence, in this view of the matter, the Bench is of the view that the matter as to registration of the Assessee trust needs to restore back to the file of the ld.CIT(E) to decide it afresh in view

of its obtaining the certificate from Devsthan Vibhag, Bikaner and provide one more opportunity of being heard to the assessee. The assessee is also directed to produce the certificate obtained from Devsthan Vibhag, Bikaner to settle the dispute of Registration u/s 12AB of the Act.

2.4 As regards the other appeal of the assessee relating to approval u/s 80G of the Act, it may be noted that since it is consequential to registration of the Trust u/s 12AB of the Act, the ld. CIT(E) is directed to consider approval u/s 80G in accordance with Income Tax Act, 1961 in set aside proceeding.

2.5 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.

3.0 In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 07/08/2024.

Sd/-

(राठोड कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

Sd/-

(संदीप गोसाईं)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 07/08/2024

*Mishra

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

1. The Appellant- Bajrangi Gau Seva Samiti, Sujangarh
2. प्रत्यर्थी / The Respondent- CIT(E), Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 741 & 742/JP/2016)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar