

ITA NO. 614/JP/2024
MINDROOTFOUNDATION VS CIT (EXEMPTION), JAIPUR

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. 614/JP/2024
निर्धारण वर्ष / Assessment Year : 2024-2025 to 2027-2028

M/s. Mindrootfoundation T-12A, Mahaveer Nagar I Durgapura, Jaipur	बनाम Vs.	CIT (Exemption) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAFAM 0648 C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None

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: 02/09/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

The assessee has filed an appeal against the order of the Id.CIT (Exemption), Jaipur dated 17-03-2024 passed in the matter of section 80G of the Income Tax Act, 1961 raising therein following grounds of appeal.

“1. That the Id. CIT(E) has rejected application for registration u/s 80G6(iv) of Income Tax Act on the ground of not obtaining provisional registration.

2. That the Form 10AB was filed erroneously instead of Form 10A and hence provisional registration not obtained.
3. That the ld. CIT(E) did not let assessee rectify the bona fide mistake and passed the rejection order.’’

2.1 None appeared when the case was called on behalf of Appellant and no application for seeking adjournment has been filed. From the records we noticed that this is the sixth opportunity for arguments but still none appeared on behalf of the appellant. Therefore, we feel that Appellant is not interested in pursuing the present appeal and thus the Bench proceed to hear the case ex parte.

2.2 On the other hand, ld. DR present in the court is ready with the arguments. Therefore we have decided to proceed with the hearing of the case on the basis of material placed on record and after hearing ld. DR

2.3 From the records we noticed that application for seeking approval under section 80G of the Income Tax Act was rejected by ld. CIT(E) as infructuous since the Appellant has not obtained provisional approval under Section 80G5(iv)of Income Tax Act in Form No. 10 AC, In this regard, we noticed that there is an application filed by the Appellant and

addressed to Assistant Registrar ITAT Jaipur and the same is reproduced

below :-

S. S. CHOUDHARY & CO.
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B-9, Sundar Nagar, Patel
Marg-West, Mansarovar,
Jaipur Rajasthan-302020

Facts about case

To,
Assistant Registrar,
ITAT Bench, Jaipur
Sir,

Mindrootfoundation sansthan was incorporated in year 2016. Since its incorporation it has been carrying on the activities of medical relief for the poor and those in need. The sansthan obtained its registration under section 12A and 80G of Income Tax Act, 1961 after its incorporation. Later on the rules were changed and the sansthan was required to re-obtain the registration under section 12A and 80G of Income Tax Act, 1961.

The sansthan applied for the registration for both under section 12A of Income Tax Act, 1961 vide Form 10A and he same was granted on 08/02/2022 (DIN AAFAM0648CE2021001). Later, application for registration under section 80G of Income Tax Act, 1961 was submitted vide Form 10AB. After submission when the sansthan received the notice from the department, it became aware of the technical lapse that the application for registration under section 80G of Income Tax Act, 1961 was also required to be submitted vide Form 10A only wherein the provisional registration would have been granted.

The sansthan requested Ld CIT (Exemption) to provide remedy against the bonafide mistake made by the sansthan and due to the reason that a wrong Form was selected at the time of filing application for registration under section 80G of Income Tax Act, 1961, the registration shall not be denied.

We request the Bench to provide us remedy and give us a chance to rectify the mistake made by the sansthan.

For Mindrootfoundation

Sd/-

(SS Choudhary)

CA &AR

Place: Jaipur

Dated: 03/05/2024

2.4 After having gone through the facts of the case and after hearing ld.DR and going through the records, we notice that the Appellant had earlier had registration for both under section 12A and 80G of Income Tax Act and later on when rules were changed the Appellant was required to re-obtain the registration under section 12A and 80G of the Income Tax Act. Therefore appellant applied for registration for both under section 12A of the Income Tax Act vide Form No. 10A and the same was granted to the Appellant as per the submissions filed before us but the application for registration under section 80G was submitted vide form 10AB.

According to the submissions filed by the appellant, it came to the knowledge of the appellant regarding the technical lapse that the application for registration under Section 80G was also required to be submitted vide Form 10A only wherein the provisional registration would have been granted.

2.5 Be that as it may without going into the merits of the present appeal. Since in its submission assessee himself has admitted that he was not aware about the technical lapse that the application for registration under section 80G was also required to be submitted vide form 10A wherein the provisional registration would have been granted. Therefore keeping in view the said facts, we deem it proper to restore the matter back to the file of Id CIT(E) with the direction to the Appellant to correct the technical lapse if so permitted by law and after convincing Id CIT(E). Ld CIT (E) is also directed to provide opportunity of hearing to the Assessee before passing any order afresh. Thus, the appeal of the assessee is allowed for statistical purposes.

2.6 Before parting we would like to make it clear that our decision to restore the matter back to the file of CIT(E) Shall in no way be construed as having reflection or expression on the merits of the dispute which shall

be decided by Id CIT(E) independently in accordance with law. Thus the appeal of the assessee is allowed for statistical purposes.

3.0 In the result, the appeal of the assessee is allowed for statistical purposes with no orders as to costs.

Order pronounced in the open court on 02 /09/2024.

Sd/-

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

Sd/-

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

जयपुर / Jaipur

दिनांक / Dated:- 02/09/2024

*Mishra

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

1. The Appellant- M/s. Mindrootfoundation, Jaipur
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. 614/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar

