

ITA NO. 518/JPR/2024  
MAHAVIR JAIPURIA FOUNDATION VS CIT (EXEMPTION), JAIPUR

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, “ B-Bench” JAIPUR

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. 518/JPR/2024

Mahavir Jaipuria Foundation Jawahar Lal Nehru Marg Jaipur	बनाम Vs.	The CIT (Exemption) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAATM1461 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Ms. Ruchika Sogani, Advocate  
राजस्व की ओरसे / Revenue by: Representative of the Department.

सुनवाई की तारीख / Date of Hearing : 21/11/2024  
उदघोषणा की तारीख / Date of Pronouncement : 21 /11/2024

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER

The appellant claims itself to be a Trust. on 30-09-2023, the appellant-applicant filed an application before Ld. CIT(E), Jaipur, seeking registration u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as “the Act”).

However, said application came to be dismissed by Id. CIT(E), vide impugned order dated 24-02-2024 on the following grounds:

1. Incomplete Form 10AB.
  2. Rajasthan Public Trust Act, 1959.
  3. Genuineness of Activities and non-compliance.
2. Feeling dissatisfied with the rejection of its application u/s 12AB of the Act, the appellant trust is before this Appellate Tribunal by way of an appeal presented on 20-04-2024.
3. It may be mentioned here that during pendency of the appeal, on 18-11-2024 the appellant has presented an application with the prayer for withdrawal of this appeal.
4. Heard on the prayer of withdrawal. File perused.
5. As noticed above, one of the grounds for rejection of the application u/s 12AB of the Act was that Form 10AB presented by the applicant before the Id. CIT(E) was incomplete, the applicant having not presented following two documents:

- (i) Copy of final accounts for the preceding year i.e. F.Y. 2022-23;
- (ii) Note on activities of the applicant (as per rule 17A(2)(k)).

Another ground for rejection of the application u/s 12AB of the Act was that the applicant trust failed to produce certificate of its registration under Rajasthan Public Trust Act, 1959.

6. In the application presented before the Registry on 18-11-2024 seeking withdrawal of the appeal, the applicant alleges that applicant trust has been got registered under Rajasthan Public Trust Act, 1959. In this regard, photo copy of certificate dated 01-07-2024 issued by the Competent Authority forms part of the paper book presented on 14-11-2024.

In the application, it has been alleged that applicant – appellant trust was registered under Old Regime and as per New Regime, it was required to apply for regular registration for 5 years, as per provision of Section 12A(1)(ac)(i) /12AB(1)(a) of the Act, but, due to some misconception of law, the trust firstly applied for it provisionally registered, and, secondly, applied for regular registration as per provisions of Section 12A(1)(ac)(iii) of the Act.

To explain the subsequent events, on behalf of the appellant, it has been submitted that CBDT, vide its Circular No. 7/2024 dated 25-04-2024, extended time lines for filing of certain applications upto 30-06-2024, and as such, taking advantage of this extension of timeline, the applicant trust filed fresh application

seeking regular registration u/s 12A(1)(ac)(i) /12AB(1)(a) of the Act and, the said prayer has been allowed granting regular registration from A.Y. 2022-23 to 2026-27 vide order dated 08-07-2024. In this regard, reliance has been placed on copy of order for registration dated 08-07-2024 in Form No.10AC.

That is how, prayer has been made on behalf of the appellant for dismissal of this appeal as having been withdrawn.

Passing of order dtd 8.7.2024 is not being disputed on behalf of the Revenue.

### **Result**

7. In view of the submission of the applicant trust which stands registered u/s 12A(1)(ac)(i) /12AB(1)(a) of the Act, as prayed, this appeal is hereby dismissed as having been withdrawn.

File be considered to record room after needful is done by the Office.

Order pronounced in the open court on 21/11/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई )

(RATHOD KAMLESH JAYANTBHAI)

लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)

(NARINDER KUMAR)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:-

21/11/2024

\*Mishra, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Mahavir Jaipuria Foundation, Jaipur
2. प्रत्यर्धी / The Respondent- The 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. 518/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar