

IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR BENCH "A", JAIPUR
**BEFORE Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**
ITA Nos. 541 & 542/JPR/2024

Ganga Vision Sansthan,

C/o Act Computer Centre Nagar Palika

Colony, Baran 325 205

PAN No.: AAAAG 5639 C

..... Appellant

Vs.

ITO,

Ward- Baran,

Baran 325 205.

..... Respondent

Appellant by	:	Mr. R. S. Poonia, CA, Ld. AR
Respondent by	:	Mr. Arvind Kumar, CIT-DR
Date of hearing	:	20/11/2024
Date of pronouncement	:	25/11/2024

ORDER

PER GAGAN GOYAL, A.M:

These two appeals by assessee are directed against the order of Ld. CIT (E), Jaipur dated 19.03.2024 passed u/s. 12AB (1)(b) Income Tax Act, 1961 (in short 'the Act') for A.Y. 2017-18. The assessee has raised the following grounds of appeal:-

1. *That the order passed by Ld. Commissioner of Income Tax, Exemption, Jaipur by rejecting application 12AB (1)(b) of the IT. Act, 1961 is wrong, unwarranted and bad in law. Kindly direct to register the same.*
2. *That the appellant craves permission to add to or amend to any of the above grounds of appeal or to withdraw any of them.*

In ITA No. 542/JP/2024, the assessee has raised the following grounds of appeal:-

1. *That the Ld. CIT (Exemption), Jaipur has erred in law and in facts of the case by neither recording the independent satisfaction for rejection of provisional registration and nor issued Show Cause Notice for rejection of provisional registration u/s. 12A of the I.T. Act 1961 which is wrong, unwarranted and bad in Law. Kindly restore the same.*
2. *That the Ld. CIT (Exemption), Jaipur has erred in law and in facts of the case in rejecting the provisional registration u/s. 12A without issuing separate DIN of the rejection order, which is against the circular & notification issued by the CBDT. So, the same is wrong, unwarranted and bad in Law. Kindly restore the same.*
3. *That the order passed by Ld. Commissioner of Income Tax (Exemption), Jaipur by rejecting provisional registration u/s. 12A of the I.T. Act, 1961 is wrong, unwarranted and bad in law. Kindly direct to register the same.*
4. *That the appellant craves permission to add to or amend to any of the above grounds of appeal or to withdraw any of them.*

2. The Brief facts of the case are that the assessee filed an application in Form No. 10B seeking registration u/s. 12AB of the Act on 20.09.2023. A notice was issued by the office of the Ld. CIT (Exem.), Jaipur vide dated: 25.01.2024 requiring applicant to submit certain documents/explanations by 05.02.2024. Notices were issued to the assessee vide dated: 06.02.2024 and 27.02.2024, but either adjournment was taken or partial information submitted, which were not up to the satisfaction of the authorities concerned. Ultimately, the order was passed on

the basis of the material filed by the assessee along with its application in Form No. 10AB and vide para 6 of the order of the Ld. CIT (Exem.), assessee's provisional registration under sub-clause (vi) of clause (ac) of sub-section 1 of the section 12A of the Act, dated: 15.03.2022 is also cancelled along with this regularization application for continuation of registration. The assessee being aggrieved with this order of the Ld. CIT (Exem.) preferred the present appeal before us.

3. We have gone through the order of the Ld. CIT (Exem.) and submission/arguments of the assessee along with the grounds taken before us. The assessee has taken as many as two and four grounds of appeal through ITA No. 541/JP/2024 and ITA No. 542/JP/2024 respectively. Both the appeals are interlinked as outcome of ITA No. 541/JP/2024 will affect the outcome of ITA No. 542/JP/2024 also. So we are taking ITA No. 541/JP/2024 as lead case and observations and directions will apply *mutatis mutandis* to ITA No. 542/JP/2024 also.

4. It is observed that the assessee has not submitted relevant deed along with Form No. 10B, registration certificate under the Rajasthan Public Trust Act, 1959 not submitted, relevant bills voucher and other documents to confirm the genuineness of the activities of the trust were also not submitted. In absence of these details certainly the action of Ld. CIT (Exem.) is justified. But as the assessee is willing to pursue the matter again and has furnished the copy of registration certificate issued by the office of the Assistant Commissioner under the Rajasthan Public Trust Act, 1959, we deem it fit to restore the matter back to the file of Ld. CIT (Exem.) for another opportunity to be given to the assessee after proper

hearing of the matter after examination of required documents in the matter and the assessee is directed to be cooperative enough without seeking any adjournment and timely response to the office of the Ld. CIT (Exem.). Although none of the documents furnished before us except copy of registration certificate issued by the office of the Assistant Commissioner under the Rajasthan Public Trust Act, 1959.

5. In above terms ITA No. 541/JP/2024 is allowed for statistical purposes.

ITA No. 542/JP/2024

6. As both the appeals are interlinked, no separate adjudication in ITA No. 542/JP/2024 is required. Directions issued in ITA No. 541/JP/2024 are applicable *mutatis mutandis* here also. In above terms ITA No. 542/JP/2024 is also allowed for statistical purposes and matter is restored back to the file of the Ld. CIT (Exem.).

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

Order pronounced in the open court on 25th day of November 2024.

Sd/-
(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER

Jaipur, दिनांक/Dated: 25 /11/2024

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT

4. विभागीय प्रतिनिधि, आय.अपी.अधि., Sr.DR., ITAT,
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Jaipur

