

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

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

आयकर अपील सं./ITA No. 689/JPR/2024

Pushpa Jaipuria Foundation Jawaharlal Nehru Marg, Jawaharlal Nehru Marg, Indira Nagar, Jaipur	बनाम Vs.	The CIT (Exemption) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAATP 4626 M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Sh. Rajeev Sogani, CA &  
MS Ruchika Sogani, Adv.  
राजस्व की ओरसे / Revenue by: Shri Anup Singh, Addl. CIT

सुनवाई की तारीख / Date of Hearing : 27/11/2024  
उदघोषणा की तारीख / Date of Pronouncement : 27/11/2024

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").

Said application came to be dismissed by Id. CIT(E), vide impugned order dated 31-03-2024 on the following three grounds:

1. Rajasthan Public Trust Act, 1959
  2. Genuineness of activities and non compliance
  3. Compliance of land laws of state and violation of deed and land denotification.
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 14-05-2024.
3. It may be mentioned here that during pendency of the appeal, on 26-11-2024 the appellant presented an application before the Registry 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 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 26-11-2024 seeking withdrawal of the appeal, the applicant alleges that applicant trust has now been got registered under Rajasthan Public Trust Act, 1959. In this regard, photo copy

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of certificate dated 01-07-2024 issued by the Competent Authority forms part of  
the paper book presented on 18-11-2024.

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 getting it provisionally registered, and, secondly, applied for regular registration as per provisions of Section 12A(1)(ac)(vi) of the Act, and it was provisionally registered but its prayer for regular registration was rejected vide impugned order.

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 timelines, 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 by ld. AR for the appellant on behalf of the appellant for dismissal of this appeal as having been withdrawn.

Passing of order dated 8.7.2024 in Form No. 10AC is not being disputed on behalf of the Revenue.

### **Result**

7. In view of the submission of the applicant trust, when the trust 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 27/11/2024.

Sd/-

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

Sd/-

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

जयपुर / Jaipur

दिनांक / Dated:- 27 /11/2024

\*Ganesh Kumar,

Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Pushpa Jaipuria Foundation, Jaipur
2. प्रत्यर्थी / 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. 689/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar