

IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR BENCH "B", JAIPUR
BEFORE Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER
ITA No. 1048 /JPR/2024

Manthan Foundation Charitable Trust,

Ward No. 5, Behror, Alwar,

Alwar 301 701 (Rajasthan)

PAN No.: AAETM 5751G

..... Appellant

Vs.

The CIT (Exemption)

Kailash Height, Lal Kothi,

Tonk Road, Jaipur-302 015.

..... Respondent

Appellant by : Shri Jitendra Agarwal, CA, Ld. AR
Respondent by : Mrs. Alka Gautam, Ld. CIT-DR
Date of hearing : 05/12/2024
Date of pronouncement : 11/12/2024

ORDER

PER GAGAN GOYAL, A.M:

This appeal is directed against the order of the Id. CIT (Exemption) dated 17-02-2023 passed u/s. 12AB of the Income Tax Act, 1961. The assessee has raised the following grounds of appeal.

"1. On the facts and in the circumstances of the case, the Id.CIT(E), Jaipur erred in rejecting the application filed by the appellant in Form 12AB for registration of trust u/s 12AB of Income Tax Act, without providing the reasonable opportunity to the assessee to submit its submission.

2. On the facts and in the circumstances of the case, the Id. CIT(E) erred in holding that the assessee has filed incomplete Form No. 10AB and holding

non-genuine activities and further erred in rejecting the application merely on the ground of non-compliance made by the appellant of the notices issued by the department without providing the sufficient opportunity more so when no notice was issued by physical form.

3. The appellant prays for leave to add, to amend, to delete or modify the all or any grounds of appeal on or before the heading of appeal.”

2. The Brief facts of the case are that the assessee filed an application in Form No. 10AB seeking registration u/s. 12AB of the Act on 09.09.2023. A notice was issued by the office of the Ld. CIT (Exem.), Jaipur vide dated: 21.12.2022 requiring applicant to submit certain documents/explanations by 05.01.2023. Notices were issued to the assessee vide dated: 10.01.2023 and 27.01.2023, 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 5 of the order of the Ld. CIT (Exem.), vide order dated: 17.02.2023. 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 three grounds of appeal through ITA No. 1048/JPR/2024.

4. It is observed that the assessee has not submitted relevant deed along with Form No. 10AB, 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 alongwith Trust Deed and relevant financials. In the light of above, 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. 1048/JPR/2024 is allowed for statistical purposes.

6. **In the result, the appeal of the assessee is allowed for statistical purposes.**

Order pronounced in the open court on 11th December 2024

Sd/-

Sd/-

(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

(GAGAN GOYAL)
ACCOUNTANT MEMBER

Jaipur, दिनांक/Dated: 11/12/2024

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.

BY ORDER,

//True Copy//

(Asstt. Registrar)

ITAT, Jaipur

| | Details | Date | Initials | Designation |
|----|--|------------|----------|-------------|
| 1 | Draft dictated on PC on | 11.12.2024 | | Sr.PS/PS |
| 2 | Draft Placed before author | 11.12.2024 | | Sr.PS/PS |
| 3 | Draft proposed & placed before the Second Member | | | JM/AM |
| 4 | Draft discussed/approved by Second Member | | | JM/AM |
| 5. | Approved Draft comes to the Sr.PS/PS | | | Sr.PS/PS |
| 6. | Kept for pronouncement on | | | Sr.PS/PS |
| 7. | File sent to the Bench Clerk | | | Sr.PS/PS |
| 8 | Date on which the file goes to the Head clerk | | | |
| 9 | Date of Dispatch of order | | | |

