

IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR BENCH "B", JAIPUR
BEFORE Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER
ITA No. 1006 & 1007/JPR/2024

Gayatri Parivar Trust,

C/o. M/s. SCLJ & Associates,
J-16, Lal Kothi Yojana, Sahkar Marg,
Jaipur, Rajasthan – 302 001
PAN No.: AADTG 5794Q

..... Appellant

Vs.

The CIT (Exemption)

Jaipur, Rajasthan

..... Respondent

Appellant by	:	Mr. Sandeep Jhanwar, CA, Ld. AR
Respondent by	:	Mrs. Alka Gautam, Ld. CIT-DR
Date of hearing	:	04/12/2024
Date of pronouncement	:	11/12/2024

ORDER

PER GAGAN GOYAL, A.M:

Both these appeals are directed against two different orders of the Id. CIT (Exemption) dated 28-05-2024 passed u/s. 12AB and 80G of the Income Tax Act, 1961. The assessee has raised the following grounds of appeal in the respective appeals:-

ITA NO. 1006/JPR/2024

"1. Under the facts and circumstances of the case, the Id. CIT(Exemption), Jaipur has erred in rejection the application in Form 10AB filed for registration u/s 12AB of the Income Tax Act."

2. the appellant craves to alter, amend alter or delete the ground of appeal on or before date of hearing.

ITA No. 1007/JPR/2024

"1. Under the facts and circumstances of the case, the Id. CIT(Exemption), Jaipur has erred in rejection the application in Form 10AB filed for registration u/s 80G of the Income Tax Act."

2. the appellant craves to alter, amend alter or delete the ground of appeal on or before date of hearing.

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 19.12.2023. A notice was issued by the office of the Ld. CIT (Exem.), Jaipur vide dated: 09.04.2024 requiring applicant to submit certain documents/explanations by 23.04.2024. Notices were issued to the assessee vide dated: 30.04.2024 and 09.05.2024, 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: 27.05.2021 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 single ground of appeal through ITA No. 1006/JPR/2024 and ITA No. 1007/JP/2024 respectively. Both the appeals are interlinked as outcome of ITA No. 1006/JPR/2024 will affect the outcome of ITA No. 1007 JPR/2024 also. So we are taking ITA No. 1006/JPR/2024 as lead case and observations and directions will apply *mutatis mutandis* to ITA No. 1007/JPR/2024 also.

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 relevant communications with the office of the Assistant Commissioner under the Rajasthan Public Trust Act, 1959 along with Trust Deed and Financials of the assessee. In the light of these facts and documents, 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. 1006/JPR/2024 is allowed for statistical purposes.**

ITA No. 1007/JPR/2024

6. As both the appeals are interlinked, no separate adjudication in ITA No. 1007/JPR/2024 is required. Directions issued in ITA No. 1006/JPR/2024 are applicable *mutatis mutandis* here also. In above terms ITA No. 1007/JPR/2024 is also allowed for statistical purposes and matter is restored back to the file of the Ld. CIT (Exem.).

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

Order pronounced in the open court on 11th day of 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.

//True Copy//

BY ORDER,

(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			