

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

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI GAGAN GOYAL, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 919 & 920/JPR/2024
निर्धारणवर्ष / Assessment Year : 2021-22

Rajasthan Pragatisheel Sansthan Khatiko Ka Mohala, Ward-8, Surajgarh.	बनाम Vs.	CIT Exemption, Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AACAR9155N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Shri Rajesh Bhawsinghka, Adv. &
Shri Divyansh Bhawsinghka, Adv.
राजस्व की ओरसे / Revenue by: Ms. Alka Gautam (CIT) (Th. V.C.)

सुनवाई की तारीख / Date of Hearing : 16/12/2024
उदघोषणा की तारीख / Date of Pronouncement: 17/12/2024

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

Above captioned two appeals came to be presented on 29.06.2024, challenging two separate orders passed by Learned CIT(E) dated 17.03.2024.

2. Vide one order, to which ITA No. 919/JPR/2024 pertains, application filed by the assessee seeking registration u/s 12AB of the Income Tax Act,

1961 (hereinafter referred to as “the Act”), submitted on 30.09.2023, has been rejected on the following 3 grounds:-

- Submission of Incomplete Form 10AB;
- Non registration of the applicant under Rajasthan Public Trust Act, 1959;
- Non proving of genuineness of the activities of the applicant trust.

3. The other appeal-ITA No.920/JP/2024 pertains to the order vide which application filed by the applicant on 30.09.2023 in Form 10AB seeking approval u/s 80G(5)(iii) of the Act has been rejected by Learned CIT(E) on the following two grounds:-

- Because of non registration of the applicant u/s 12AB;
- Non commencement of activities by the applicant.

4. It may be mentioned here that on checking the appeals filed by the applicant, Registry noticed that there was delay of 45 days in filing thereof. Separate applications seeking condonation of delay in filing of the appeals were submitted.

In support of the applications, affidavit of Shri Rajendra Prasad Chetiwal, Secretary of the appellant- applicant has also been filed to explain delay in filing of the appeals.

5. Learned AR for the applicant has submitted that the appellant had no knowledge about passing of the impugned orders on 17.03.2024, and that it came to know of the said two orders on 28.06.2024, when the representative of the assessee contacted the Income Tax Consultant, in connection with details of 26AS.

The contention is that this being the sufficient cause, the delay in filing of the appeals be condoned and the appeals be entertained and disposed of on merits.

6. The applications seeking condonation of delay are supported by the sworn affidavit of the Secretary of the appellant trust. Said deposition contained in the affidavit has not been controverted by Ld. DR.

7. Having regard to the reason for delay in filing of the appeals and finding it to be "sufficient cause", we hereby condone the delay in filing of the appeals.

8. Today itself, both the appeals have been argued, even on merits.

9. Ld. AR for the appellant has submitted an application seeking permission to place on record various documents, including copy of the Certificate issued by the competent authority in proof of registration of the appellant trust under RPT Act.

To the Index of the paper book, a note has been appended that none of said documents, now sought to be produced, was produced before Learned CIT(E).

Ld. AR has submitted that all these documents are necessary for adjudication of the issues as regards the activities of the trust and that same may be allowed to be placed on record.

10. As is available from the impugned order, similar applications i.e. u/s 12AB and 80G of the Act were earlier also presented before Learned CIT(E), but same were got dismissed as having been withdrawn on 02.03.2023.

Thereafter, on filing of the fresh separate applications under the said provisions, notices were issued by Learned CIT(E) to the applicant for 09.02.2024, 16.02.2024, 27.02.2024 and 07.03.2024, but, the applicant did not produce many details/documents, and ultimately the applications came to be rejected for the reasons recorded therein.

11. When four opportunities were afforded by Learned CIT(E), it was for the appellant to comply with the said notices and produce relevant documents. Ultimately, certificate under RPT Act is purported to have been issued by the competent authority to the applicant on 01.10.2024. Applicant should have taken steps for its registration under RPT Act well in time so

that even the requisite certificate could be produced before Learned CIT(E) within time.

Similarly, as regards other documents, which are now sought to be produced in these appeals, the applicant should have produced all said documents before Learned CIT(E), but, admittedly, these were not produced.

12. Having gone through the copies of the documents, now sought to be produced, we find that same are relevant for adjudication of the issues involved. Therefore, we allow the applicant /appellant to produce the same. However, in this regard, the applicant is burdened with cost of Rs. 2,000/- in respect of each appeal. Costs to be deposited in "Prime Minister's National Relief Fund". Appellant to produce the receipt before Learned CIT(A) before commencement of the proceedings on remand.

13. In view of the above observations that the applicant should have presented the requisite documents, including certificate under RPT Act, before Learned CIT(E), same being necessary for adjudication of the issue involved, and taking into consideration that it failed to produce the relevant information/documents, despite opportunity, we deem it a fit case to restore the matters to the files of Learned CIT(E) for decision afresh, after providing opportunity to the applicant of being heard.

Result

14. In view of the above findings, while disposing of both appeals, for statistical purposes and setting aside the two impugned orders, the matters are restored to the files of Learned CIT(E) with a direction that Learned CIT to afford reasonable opportunity to the appellant-applicant of being heard and then decide both the applications afresh in accordance with law.

Copy of the common order be also placed in the connected appeal file. File consignment to the record room after the needful is done by the office.

Order pronounced in the open court on 17/12/2024.

Sd/-
(गगन गोयल)
(GAGAN GOYAL)
लेखा सदस्य / Accountant Member

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

जयपुर / Jaipur

दिनांक / Dated:- 17/12/2024

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Rajasthan Pragatisheel Sansthan, Surajgarh.
2. प्रत्यर्थी / The Respondent- CIT(E), Jaipur.
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 919 & 920/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar

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जयपुर / Jaipur

दिनांक / Dated:- 17/12/2024

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