

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER

ITA No.364/Ind/2024
Assessment Year:NA

Shrimati Shantadevi Ramkrishna Vijaywargiya Trust 8, Chameli Park Colony Near Bangali Square (Assessee/Appellant)	<u>बनाम/</u> <u>Vs.</u>	CIT (Exemption) Bhopal (Revenue/Respondent)
PAN: AAZTS0628P		
Assessee by	Shri Ajay Tulsian & Ms. Ruchira Singhal, ARs	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	28.01.2025	
Date of Pronouncement	31.01.2025	

आदेश / O R D E R

Per UDAYAN DAS GUPTA, J.M.:

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income-Tax (Exemption), Bhopal dated 19.02.2024 rejecting application for registration u/s 12AB of the Act in absence of the Trust Registrations Certificate which was still pending before the Registration Authorities of Madhya Pradesh Public Trust.

2. The ground of appeal taken by the assessee for memorandum of appeal are as follows:

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"1. Ld. CIT Exemption erred in rejecting the application filed by the appellant in form 10AB for grant of registration u/s 12AB. That on the facts and in the circumstances of the case and in law the appellant trust ought to have been granted registration u/s 12AB and it is prayed that the same be granted now.

2.The Ld. CIT exemption erred in cancelling the provisional registration/approval granted u/s 12AB. That on the facts and in the circumstances of the case and in law the cancellation of the provisional registration is wrong and bad in law.

3.The appellant crave leave to add, to alter, amend, modify, substitute, delete and/or rescind all or any of the grounds of appeal on or before final hearing, if necessity so arises."

3. The facts of this case are that the assessee is a public charitable trust which was mandatory to be registered under the *Madhya Pradesh Public Trusts Act 1951*. The assessee filed an application for registration u/s 12AB of the Act 1961 in form No.10AB before the Ld. CIT(E), Bhopal. In course of verification of application, notices were issued from the office of the CIT(E) requesting for details which the assessee has submitted. It was also stated that application for trust registration has been filed before registrar of Trust on 23rd January 2024 under the *Madhya Pradesh Public Trusts Act 1951*, but till the date of hearing the said application for registration is pending. As such in absence of the registration certificate yet to be received under the *M.P. Public Trust, Act 1951*, the application for registration u/s 12AB of the

Act was not entertained, because according to the Ld. CIT(E) the same tantamount to violation of any other law for the time being in force, without which the registration u/s 12AB of the Act 1961, cannot be granted. Consequently the application for registration was rejected, against which this appeal has been preferred before the Hon'ble Tribunal.

4. In Course of hearing before the Tribunal it was submitted by the Ld. AR of the assessee that the registration has been granted subsequently, by the *Lok Nayas Juni Indore* by the office of the *Registrar Public Trust, Indore M.P.* being registration No.25/B-113/2024-25 dated 27.12.2024. The copy of the said certificate has been filed before us and the Ld. AR prayed that the matter may be remanded back to the Ld. CIT(E) for consideration of the application fresh on the strength of the certificate issued under the *M.P. Public Charitable Trust, Act 1951*.

5.Ld. DR has no objection.

6.We have heard the rival submission and considered the materials on record , and the certificate issued as proof of registration by the officer of "Registrar of Public Trust Indore dated 27.12.2024" and as such in the interest of justice we remand the matter to the file of the Ld. CIT(E) with the direction for considering the application u/s 12AB for registration afresh, after considering this fresh documentary evidence which is now being produced by the assessee, and thereafter, to proceed as per provision of law.

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7.As a result the appeal is allowed for statistical purpose.

Order pronounced in the open court on	31 .01.2025.
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Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Sd/-

(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Indore

दिनांक /Dated : 31/01/2025

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore