

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "A-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. 119 & 110/JP/2025

Niswarth Welfare Society 26, Saraswati Enclave, New Sanganer Road, Sumeer Nagar, Jaipur.	बनाम Vs.	The CIT Exemption, Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAGAN2041P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Shri Vivek Bhargawa, C.A.
राजस्व की ओरसे / Revenue by: Shri Arvind Kumar, CIT-DR

सुनवाई की तारीख / Date of Hearing : 03/04/2025
उदघोषणा की तारीख / Date of Pronouncement: 07/04/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

This common order is to dispose of the above captioned 2 appeals filed by the appellant-society, before Learned CIT(E). Vide two separate orders, two separate applications filed by the appellant before Ld. CIT(E) came to be rejected on separate grounds.

One of the applications was submitted seeking its registration u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as the "Act")

The other application was submitted seeking its registration u/s 80G of the Act.

2. That is how, the applicant is in appeals before this Appellate Tribunal.
3. Arguments heard. File perused.

ITA No. 119/JPR/2025 as regards application u/s 12AB of the Act

This application came to be rejected on the following three grounds:-

- **Incomplete Form 10AB.**
- **Non-registration under Rajasthan Public Trust Act, 1959.**
- **Non-Genuineness of Activities.**

Non registration of the applicant under RPT Act, 1959

4. As noticed above, this is one of the grounds of rejection of the application. In this regard, it may be mentioned here that Co-ordinate Bench ITAT, Jaipur has held in **APJ Abdul Kalam Education and Welfare Trust vs. CIT(E)** decided on 15.01.2025 that for the purposes of registration of such institutions, u/s 12AB of the Act, registration under RPT Act, 1959 is not one of the essential requirements.

5. A perusal of the impugned order would reveal that Learned CIT(E) observed therein as to which the documents were not furnished by the

applicant initially with the application in Form 10AB and also in reply to letter dated 08.09.2024 issued by Learned CIT(E).

6. As regards non furnishing of the documents, Ld. AR for the appellant candidly admits default on the part of the appellant. He submits that the applicant could not furnish the requisite details/documents inadvertently, as the Secretary of the society, whose e-mail address and merely PAN number were furnished on the income tax portal, did not check e-mail account as well as SMC.

At the same time, Ld. AR submits that the matter be remanded to Learned CIT(E) for decision of the application afresh, after providing reasonable opportunity to the applicant of being heard.

7. Ld. AR for the appellant has submitted affidavit of Shri Gaurav Sharma, Secretary of the appellant society.

8. Ld. DR for the department has not controverted the above affidavit.

9 As is available from the impugned order, notices dated 08.09.2024, 26.10.2024 and 08.11.2024 were issued by the office of Learned CIT(E) to the applicant asking the applicant for certain details/information/documents.

In the given situation, we are of the view that the application deserves to be decided after providing another opportunity to the applicant of being heard.

10. Accordingly, ITA No. 119/JPR/2025 is disposed of for statistical purposes and the application is restored to the files of Learned CIT(E), for decision of the application u/s 12AB of the Act afresh after providing another opportunity to the applicant of being heard.

11. Taking into consideration the factum of non compliance on the part of representative of the applicant society before Learned CIT(E), the appellant society is burdened with costs of Rs. 1,000/-. Costs to be deposited by the applicant with "Prime Minister's National Relief Fund" and receipt to be submitted before Learned CIT(E) before commencement of the proceedings on remand.

ITA No. 110/JPR/2025-as regards application under section 80G of the Act.

12. Vide separate order dated 03.12.2024, Learned CIT(E) rejected said application on the ground that the application u/s 12AB of the Act stood rejected and therefore, no approval u/s 80G of the Act could be granted.

15. Since the application u/s 12AB of the Act has been restored to the files of Learned CIT(E), as a consequence, while disposing of this appeal

for statistical purpose, application u/s 80G is also restored to the files by Learned CIT(E) for decision fresh after providing reasonable opportunity to the applicant,

Copy of the common order be placed in the records of ITA No. 110/JP/2025.

Files be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 07/04/2025.

Sd/-

(गगन गोयल)
(GAGAN GOYAL)
लेखा सदस्य / Accountant Member
जयपुर / Jaipur
दिनांक / Dated:- 07/04/2025

Sd/-

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

*Santosh

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Niswarth Welfare Society, Jaipur.
2. प्रत्यर्थी / The Respondent- CIT(E), Jaipur.
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 119 & 110/JPR/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar