



**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 5/JAB/2025
Assessment Year: 2021-22

Sariputta Charitable Trust Khajri Dhimradhan, Chhindwara, 480001.	v.	Commissioner of Income Tax (Exemption) Room No.201, II Floor, REAC, Bhopal, 462016, Madhya Pradesh.
PAN:AARTS8965K		
(Appellant)		(Respondent)

Appellant by:	Shri Sapan Usrethe, Adv		
Respondent by:	Shri Shrawan Kumar Meena, CIT-DR		
Date of hearing:	21	05	2025
Date of pronouncement:	11	06	2025

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, filed by the assessee, against the impugned order dated 23/12/2024 of learned Commissioner Income Tax (Exemption), Bhopal [hereinafter referred as the "Ld.CIT(E)"], rejecting the assessee's application for registration u/s 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as the "Act"), pertaining to the assessment year 2021-22. The Assessee has raised the following grounds of appeals: -

"1. On the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Exemptions) was not justified in rejecting the application in Form 10AB for registration under Section 80G of the Income Tax Act, 1961, solely on the ground of the absence of Section 12AB registration, without properly appreciating the facts and efforts made by the appellant to comply with the requirements.

2. On the facts and circumstances of the case, the Ld. CIT (E) erred in rejecting the application for Section 80G registration by failing to acknowledge that the appellant had already submitted all requisite

documents and that the rejection of the Section 12AB registration was under appeal before the appropriate authority.

3. On the facts and circumstances of the case, the learned Ld. CIT (E) failed to consider that procedural delays in granting Section 12AB registration should not be a reason to deny Section 80G approval, particularly when the appellant is engaged in genuine charitable activities and has provided sufficient evidence of compliance with statutory conditions.

4. On the facts and circumstances of the case, the Ld. CIT (E) did not adhere to the principles of natural justice by rejecting the application under Section 80G without granting the appellant a fair opportunity to present its case in light of the pending appeal for Section 12AB registration.

5. On the facts and circumstances of the case, the order of the Ld. CIT(E) rejecting the Section 80G application dated 23.12.2024 is unjustified, procedurally unfair, and against the principles of natural justice and equity.

6. The appellant craves leave to add, alter, amend, or omit any ground of appeal at the time of hearing.”

2. The only effective ground in this appeal is against rejection of application filed by the assessee in form no. 10AB seeking registration u/s 80G(5) of the Act.

3. We have heard rival submissions and perused the material available on record. The assessee filed an application for registration u/s 80G on 23.12.2024 with Ld. CIT (Exemptions), Bhopal. We noted from the order of Ld. CIT (Exemptions) that the hearing by the Ld. CIT (Exemptions) was fixed i.e. 17.10.2024, 05.11.2024 & 19.11.2024 on which dates, nobody attended on behalf of assessee and the Ld. CIT (Exemptions) rejected the application of the assessee seeking registration u/s 80G of the Act on the ground that an application seeking registration u/s 12AB of the Act was rejected vide order dated 17.08.2023. It is stated that the order dated 17.08.2023 has been set aside by the Tribunal in ITA. No.127/JAB/2024 vide order dated 07.01.2025. This fact is not rebutted by the Revenue. Under these facts, we deem it proper and to sub-serve the interest of justice hereby set aside the order of Ld. CIT

(Exemptions) and restore the matter back to his file for decision afresh. The grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 11/06/2025.

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED:11/06/2025

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar
ITAT, Jabalpur