

**आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR**  
श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्री अरुण खोड़पिया, लेखा सदस्य के समक्ष ।  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM & SHRI ARUN KHODPIA, AM

**आयकर अपील सं. / ITA No: 130/RPR/2025**  
(निर्धारण वर्ष Assessment Year: 2025-26)

Dawoodi Bohra Jamaat Committee Anjuman E Ezzi, Musalman Mohalla, Takhatpur- 495330, C.G.	v s	Commissioner of Income Tax (Exemption), Bhopal
<b>PAN: AAETD2002M</b>		
(अपीलार्थी/Appellant)	.	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None (Adjournment Application)
राजस्व की ओर से /Revenue by	:	Shri S. L. Anuragi, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	19.06.2025
घोषणा की तारीख/Date of Pronouncement	:	25.06.2025

**आदेश / ORDER**

**Per Arun Khodpia, AM:**

The captioned appeal is filed by the assessee against the order of Commissioner of Income Tax (Exemption), Bhopal dated 24.12.2024 (in short "Ld. CIT(E)"), rejecting the applications of assessee filed in Form 10AB for grant of registration u/s 12A (1)(ac)(iii) under the new provisions of Income Tax Act, 1961.

2. The Grounds of appeal raised by the assessee are culled out, as under:

1. *The Ld. CIT(E), Bhopal has erred on facts and, in law in rejecting the application for final registration on the grounds that the appellant trust is for benefit of particular religious community. And that the activities and the sole objects of the Trust attracts section 13(1)(b). For the kind information the Dawoodi Bohra Jamaat Committee Anjuman e Ezzi is a Religious Trust and section 13(1)(b) is applicable to the Charitable Trust. Also in Supreme court Judgement (Civil appeal no 2492 of 2014) in CIT Ujjain verses M/s Dawoodi Bohra Jamaat Trust, has admitted that that the objects of the Dawoodi Bohra Jamaat Trust do not channel the benefits to any community if not the Dawoodi Bohra Community and thus would not fall under the provisions of section 13(1)(b) of the Act. It serves Public at large and not a specific religious community (Ahmedabad Rana caste). Therefore, the order passed by the ld. CIT(E), Bhopal on the said ground is liable to be quashed and your appellant trust prays so.*
2. *The Ld. CIT(E), Bhopal has erred on facts and in Jaw In rejecting the application for final registration without giving any further opportunity to respond to the show cause notice and therefore the same is in violation to principles of natural justice and therefore, the appellant prays to the Hon'ble Members to direct the Ld. CIT(E) to grant one more opportunity to the appellant trust to reply to the show cause notice.*
3. *Your appellant craves leave to add, alter, amend, and/or withdraw any or all the above grounds of appeal*

**3.** At the outset, it is noticed that the appeal filed by the assessee is barred by limitation being filed with a delay of 25 days. Apropos, this defect, the assessee trust had submitted an application for condonation of delay stating that the communication for proceedings before the Ld. CIT(E) are

sent on the email of the counsel of the assessee, however, the Counsel / Chartered Accountant of the assessee trust failed to communicate the same to the assessee, therefore, there was a delay of 25 days. We find that the request of assessee is acceptable having reasons beyond its control and there is no intentional or wilful default on the part of assessee, therefore, following the principle of natural justice, the delay involved of 25 days stands condoned.

**4.** The brief facts as described by the assessee in statement of facts are culled out as under:

- 1. The appellant trust is a religious trust created on 08th October, 1965 through the registration under the Chhattisgarh Waqf Board.*
- 2. The appellant trust was provisionally registered under sub clause (vi) of clause (ac) of sub-section (1) of section 12A of the Act and order for provisional registration was given in Form 10AC w.e.f. 21-09-2022. Therefore, the appellant trust applied for final registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act vide application filed in Form 10AB dated 28-06-2024.*
- 3. Thereafter, a notice calling for certain information / details u/s 12A(1)(ac)(iii) of the Act dated 12-09-2024 and 27-09-2024 was served upon the appellant trust. Unfortunately the notices were received on the mail I'd of the former consultant who had missed out to send it to the manager's of the Trust.*
- 4. The third notice was served on 16-10-2024 for which the assessee had sought adjournment which was granted. In response to the said notice and the final*

*notice dated 07-11-2024 the assessee had submitted the response via email with the documents required*

- 5. Thereafter, On 16-10-2024, the Learned CIT(E) issued a further notice to the appellant trust and sent it to the email address of the former consultant. The notice was received by the manager's of the Trust on 27-10-2024 and thus the assessee sought for adjournment. The learned CIT granted exemption and a Final Notice was issued on 07-11-2024, the assessee submitted a detailed response along with the Annexures on 18-12-2024.*
- 6. However, the ld. CIT(E), Bhopal, passed an order u/s. 12AS of the Act rejecting the application for final registration and also cancelled the provisional registration granted u/s. 12A(l)(ac)(vi) of the Act on the grounds that the activities are religious and for a particular community, without providing any further opportunity to the assessee.*
- 7. Therefore, the appellant trust is aggrieved by the order of the Ld. CIT(E), Bhopal and therefore is in appeal on grounds of appeal separately attached herewith*
- 8. The appellant trust has paid the necessary appeal fees of Rs. 500 vide challan Serial No. 01065 dated 17-03 2025.*

**5.** This matter is fixed for hearing on second time, earlier there was no representation on behalf of the assessee on 23.04.2025, the case was adjourned. Again, on 19.06.2025, the assessee furnished an application for adjournment, seeking further time for submissions but no one attended the hearing. However, on perusal of the facts, it is considered proper to dispose of the present appeal based on material available before us.

6. Adverting to the second ground of appeal, it is alleged that the rejection of application of the assessee by the Ld. CIT(E) was without giving any further opportunity to respond the show cause notice, therefore, the same is in violation of the principle of natural justice, accordingly, it was the prayer that one more opportunity to reply to the show cause notice may be allowed to the assessee trust.

7. Per contra, Ld. CIT-DR representing the revenue, vehemently supported the order of revenue authority.

8. We have considered the rival contentions, perused the material available on record and the rejection order passed by the Ld. CIT(E). At the outset, it is noticed that the assessee was provided with 4 opportunities to respond towards various queries and information sought. But the assessee had not submitted any reply / document towards notices by the Ld. CIT(E) on first 3 occasions, however, on 4<sup>th</sup> time, reply and few / part documents were submitted on 18.12.2024. Referring to the documents submitted on 18.12.2024, Ld. CIT(E) had arrived at the conclusion that the objects and activities of the assessee trust cannot be said as charitable, it is also noticed by him that, the assessee trust has been established or created for specific community and hit by section 13(1)(b) of the Act. Further on examination of trust deed, Ld. CIT(E) observed that the trust deed does not have any

dissolution clause which also a violation to Section 13(1)(b) of the Income Tax Act, 1961. With the aforesaid observation, the application of assessee for grant of registration u/s 12AB of the Act is rejected and the provisional registration u/s 12AB in Form 10AC granted by CPC is also cancelled by Ld. CIT(E) as per the provisions of Section 12AB(1)(b)(ii)(B) of the Act. For the sake of completeness, the relevant findings from the order of Ld. CIT(E) are extracted as below:

*6. Hence, in view of the above, the object(s) & activities of the trust cannot be said as charitable. It is also seen that it has been established or created for specific community and hit by section 13(1)(b) of the Act. Further, on examination of trust deed, it is seen that the trust deed does not have any dissolution clause which also a violation to section 13(1)(b) of the Income Tax Act, 1961.*

*Considering the facts of the case and reasons mentioned above and compulsory provisions of the Act, the application of the assessee filed in Form 10AB for grant of registration u/s 12AB of the Act is hereby **rejected**. The provisional registration u/s 12AB in Form 10AC dated 21.09.2022 granted by CPC is also hereby **cancelled** as per section 12AB(1)(b)(ii)(B) of the Act.*

**9.** Considering the overall facts and circumstances of the present case, we observed that Ld. CIT(E) had rejected the application of assessee after examining certain documents furnished by the assessee, reaching on the conclusion that there are violation of certain provisions of the Act, however,

as apparent from the order of Ld. CIT(E), no further opportunity was granted to the assessee towards the violations observed. Apparently, the assessee was not confronted with its shortcomings to hold it ineligible for grant of registration u/s 12AB. No show cause was issued granting the opportunity to assessee to rebut after its submission dated 18.12.2024, as to whether the assessee has anything to clarify in its defense about the violations observed.

**10.** In view of aforesaid observations, we are of the considered opinion that the assessee, in terms of principle of natural justice, should be provided with one more opportunity to substantiate on the aspect, as to how the assessee had not contravened the provisions of Section 13(1)(b) of the Act, or has not been hit by any of the provisions of the Act, so as to held as eligible for grant of registration u/s 12AB of the Act. We permit for one last and final opportunity to the assessee to represent before the Ld. CIT(E) and furnish all necessary evidence, contentions, clarifications and submissions to rebut the findings of Ld. CIT(E). The matter, therefore, is restored to the file of Ld. CIT(E) for fresh adjudication.

**11.** Needless to say, reasonable opportunity of being heard shall be provided to the assessee in the set side proceedings. The assessee is directed to cooperate and assist proactively in the set aside proceedings,

failing which the Ld. CIT (E) would be at liberty to decide the appeal in accordance with the mandate of law.

**12.** In result, appeal of the assessee in ITA No. 130/RPR/2025 is **allowed for statistical purposes**, in terms of over aforesaid observations.

Order pronounced in the open court on 25/06/2025.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(ARUN KHODPIA)**  
लेखा सदस्य / ACCOUNTANT MEMBER

**रायपुर/Raipur; दिनांक Dated 25/06/2025**  
Vaibhav Shrivastav

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant- Dawoodi Bohra Jamaat Committee Anjuman E Ezzi
2. प्रत्यर्थी / The Respondent- CIT(E)
3. The Pr. CIT, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR, ITAT, Raipur
5. गार्ड फाईल / Guard file.

// सत्यापित प्रति True copy //

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**  
आयकर अपीलीय अधिकरण, रायपुर/ITAT, Raipur