

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR

BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND DR. S. SEETHALAKSHMI, HON'BLE JUDICIAL MEMBER

ITA No. 473/Jodh/2024
(Assessment Year 2023-24)

L N Memorial Charitable Trust, A-14 Sainik Colony, Sec.-II, Churu – 331001. PAN No. AACTL0231E		CIT (Exemption), Jaipur.
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ITA No. 474/Jodh/2024
Assessment Year 2022-24)

Oshi Foundation, Sec-9, Near Shiv Mandir UTT Colony, Bhiwadi Industrial Area, Alwar – 301019. PAN No. AAATO8918M		CIT (Exemption), Jaipur.
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Assessee by	Shri Shri Rajesh Bhawsinghka and Shri Divyansh Bhawsinghka, Advocates
Revenue by	Shri Sajay Dhariwal, CIT- DR
Date of Hearing	08.05.2025.
Date of Pronouncement	24.06.2025.

ORDER

DR. MITHA LAL MEENA, A.M.:

These two appeals by the assesseees are directed against the order of the Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to "the CIT Exemption"] even dated 29.03.2024, challenging therein rejection of their



applications filed in Form 10AB for registration under section 12AB of the Income Tax Act (In short 'the act').

2. After hearing both the sides and perusal of record, we find that the Ld. CIT exemption has rejected the applications filed by the assessee u/s 12A(I)(ac)(iii) in Form No. 10AB seeking registration u/s 12AB of IT Act, 1961 primarily on the ground that the assessee was not registered under Rajasthan Public Trust Act, 1959 (In short 'RPT Act'). The Ld. AR requested that the issue be set aside to Ld. CIT (E) with a direction to grant registration as the registration has already been granted under Rajasthan Public Trust Act, 1959. Accordingly, on similar facts, this issue is heard as covered matter by the decision of the coordinate Bench in the case of "Shri Jay Durga Brahmani Gaushala Samiti Vs. CIT (Exemption) in ITA No. 403/Jodh/2024 on the issue of RPT registration. The relevant part of the decision reads as under:

2. After hearing both the sides and perusal of record, we find that the Ld. CIT exemption has rejecte') application filed by the assessee u/s 12A(I)(ac)(iii) in Form No. 10AB seeking registration u/s 12AB of IT Act, 1961 on the ground that Firstly the assessee was not registered under Rajasthan Public Trust Act, 1959 (In short 'RPT Act') and secondly the assessee has failed to prove the genuineness of its activities. It is seen that the assessee application was pending for registration under Rajasthan Public Trust Act, 1959 and that the assessee was registered on 20.03.2024 under Rajasthan Public Trust Act, 1959 (In short 'RPT Act')



just 2 days to rejection of its application for registration by the learned CIT exemption vide order dated 18/03/2024.

3. Therefore, The Ld. AR requested that the issue be set aside to Ld. CIT (E) with a direction to grant registration as the registration has already been granted under Rajasthan Public Trust Act, 1959 as above. The AR submitted that the issue of registration u/s 12AB may be restored to the file the CIT Exemption with direction to examine the matter afresh as per amended law after affording adequate opportunity of being heard. The AR undertakes to make compliance to all the quarries of the CIT exemption in the fresh proceedings.

4. Accordingly, we hold that the Ld. CIT Exemption has acted in hurry and irrational manner while rejecting the appellants application for registration u/s 12AB of the act, merely on account of registration under RPT Act though it was pending before the competent authority and granted in 2 days of the impugned order. Another issue questioned by the Ld. CIT Exemption regarding genuineness of activities of the Trust is not relevant at this stage because the assessee Trust is yet to commence its activities on receipt of registration u/s 12AB of the Act.

5. Considering the peculiar facts of the instant case, we are of the considered view that the assessee has good and arguable case for granting registration u/s 12AB of the Income Tax Act, 1961. In view of principles of natural justice, we consider it deem fit to remand back the matter regarding grant of registration under section 12 AB of the Income Tax Act to the file of the Ld. CIT exemption for afresh adjudication after granting adequate opportunity of being heard and considering the written submissions filed on the record and to be filed during fresh



proceedings. Appellant and its council are also directed to cooperate in the fresh proceedings by filing the requisite details in compliance to the queries raised by the learned CIT exemption for the purpose of adjudication of the matter of grant of registration act section 12AB of the Act, in accordance with law.

Further, the Id. CIT (DR) has no objection to the request of the assessee in granting an opportunity since he has been granted registration under RPT.

3. From the material on record, it is evident that the assessee has good arguable case for granting registration u/s 12AB of the Income Tax Act, 1961 provided adequate opportunity to establish genuineness of its activities. In view of principles of natural justice, we consider it deem fit to remand back the matter regarding grant of registration under section 12 AB of the Income Tax Act to the file of the Ld. CIT exemption for afresh adjudication after granting adequate opportunity of being heard and considering the written submissions filed on the record and to be filed during fresh proceedings. Appellant and its council are also directed to cooperate in the fresh proceedings by filing the requisite details in compliance to the queries raised by the learned CIT exemption for the purpose of adjudication of the matter of grant of registration act section 12AB of the Act, in accordance with law.



4. Accordingly, the matter in both the captioned appeals is restored to the file of the Ld. CIT Exemption to examine the application of the assessee Trust de novo for the purpose of Registration u/s 12AB of the Act as per the mandate.

7. In the result, the appeals in ITA Nos. ITA No. 473 and 474/Jodh/2024 are allowed for statistical purposes.

Order pronounced on 24/06/2025 in open court.

- Sd / -

(DR. S. SEETHALAKSHMI)

JUDICIAL MEMBER

Dated : 24/06/2025

- Sd / -

(DR. MITHALAL MEENA)

ACCOUNTANT MEMBER



Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.

