

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B-Bench" JAIPUR

डॉ. मीठा लाल मीना, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: : DR. MITHA LAL MEENA, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 511/JPR/2025
निर्धारण वर्ष / Assessment Year : 2019-20

M/s Pardaya Memorial Trust Sant Kutir, Malpura Road Sanganer, Jaipur.	बनाम Vs.	The ITO(E), Ward-1, Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAEEP7794A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : Shri P.C. Parwal, C.A.
राजस्व की ओरसे / Revenue by: Shri Gorav Avasthi, JCIT

सुनवाई की तारीख / Date of Hearing : 09/07/2025
उदघोषणा की तारीख / Date of Pronouncement: 10/07/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

On 04.02.2021, an application u/s 154 of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), submitted by the appellant-applicant to Centralized Processing Centre (in short "CPC"), as regards an intimation as regards the assessment year 2019-20, came to be rejected.

2. Rectification application was rejected due to the following grounds:-

" As per details furnished in the return in schedule part A general other details assessee is registered u/s 12A and has changed during the year the objects/activities on the basis of which registration was granted. Assessee has

not furnished details of fresh registration under section 12AA. Hence as per provisions of section 12A(1)(1)(ac) exemption u/s 11 i.e. sr. No. 4(i) and 4viii in schedule part BT is not allowed”

3. Feeling aggrieved by the above said order dated 04.02.2021, passed on the application u/s 154 of the Act, the assessee filed an appeal. The appeal came to be dismissed by Learned CIT(A), National Faceless Appeal Centre, Delhi vide order dated 09.01.2025.

4. That is how, the assessee is before this Appellate Tribunal.

5. Arguments heard. File perused.

Contentions

6. Ld. AR for the appellant has submitted that the reason for rejection of rectification application was that the assessee registered u/s 12A of the Act, was found to have changed its objects/activities during the years, but failed to furnish details of fresh registration.

In this regard, Ld. AR has referred to page 7 of the ITR for the assessment year 2019-20, and specifically to serial No. C(i) and (ii)(a), and pointed out that as against the first mentioned column word “yes” came to be typed by mistake, even though there was no change in the objects/activities during the year, on the basis of which approval/registration was granted.

As regards the above referred second column, Ld. AR has submitted that since in this column the deed of registration of the applicant trust was mentioned as 01.04.2001, it could be gathered that there was no change in the objects/activities of the trust, and as such, the department was not justified in disallowing exemption u/s 11 i.e. serial No. 4(i) and 4(viii) schedule part B of the ITR.

Discussion

7. A perusal of the impugned order passed by Learned CIT(A), record reveals that four notices u/s 250 of the Act, dated 23.01.2024, 25.07.2024, 12.09.2024 and 02.01.2025 were issued to the assessee-appellant. As observed by Learned CIT(A), at page 2 of the impugned order, the assessee-appellant did not submit any response to these four notices.

In the course of arguments, Ld. DR for the department has referred to the factum of non compliance with the four notices and submitted that in the given situation, Learned CIT(A) was justified in confirming the order u/s 154 of the Act.

Ld. DR has further submitted that neither before CPC nor Learned CIT(A), the assessee submitted any document to prove to their satisfaction that actually no change in the objects/activities of the Trust had

taken place during the year, and that it was only a case of mistake in filling column (i) of serial 'C' of the ITR

8. Ld. AR for the appellant admits that no document, including affidavit of the rectification of the trust was submitted before the department or before Learned CIT(A) particularly to satisfy that actually no change had taken place in the objects / activities of the trust during the year, and that in case matter is remitted, the appellant would submit documents to the satisfaction of the Assessing Officer on the issue involved.

9. In view of the above discussion, we deem it a fit case to restore the matter to the Assessing Officer for decision afresh after providing an opportunity to the assessee to find out, if any change in the objects/activities, during the financial year 2018-19, took place or it is a case of no change in the objects/activities of the trust, and if so, its effect. Of course, the Assessing Officer shall provide an opportunity to the applicant of being heard to the assessee.

Result

10. As a result, this appeal is disposed of, for statistical purposes and the impugned order passed by Learned CIT(A) is set aside and the matter is remitted to the Assessing Officer for decision afresh after providing an opportunity to the assessee to find out, if any change in the

objects/activities, during the financial year 2018-19, took place or it is a case of no change in the objects/activities of the trust, and if so, its effect.

Having regard to the fact that the assessee-appellant remained non-complaint before Learned CIT(A) despite issuance of four notices, we deem it a fit case to impose costs on the appellant trust. Accordingly appellant trust to deposit of costs Rs. 2500/- in "Prime Minister's National Relief Fund".

The applicant trust to deposit costs and produce receipt before Learned CIT(A) before commencement of the proceedings there, on remand.

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

Order pronounced in the open court on 10/07/2025.

Sd/-

Sd/-

(डॉ. मीठा लाल मीना)
(Dr. M.L. MEENA)
लेखा सदस्य / Accountant Member

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

जयपुर / Jaipur

दिनांक / Dated:- 10 /07/2025

*Santosh

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

1. The Appellant- M/s Pardaya Memorial Trust, Jaipur.
2. प्रत्यर्था / The Respondent- ITO(e), Ward-1, Jaipur.
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur

5. गार्ड फाईल / Guard File ITA No. 511/JPR/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar