

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

BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND NARINDER KUMAR, HON'BLE JUDICIAL MEMBER

ITA No. 435/Jodh/2023

(u/s 12AA)

Shree Digamber Jain Dharm Prabhavana Samiti, C/o. P.D. Javaria & Co., Advocate 201, Radhika Complex, Dudu Bagh, Loha Mandi, Sansar Chand Road, Jaipru – 302001.	Vs.	CIT(Exemption), Jaipur.
Assessee by	Shri Mohan Choudhary, Advocate	
Revenue by	Shri Anil Dhaka, Ld. CIT (DR)	
Date of Hearing	30.06.2025.	
Date of Pronouncement	07.07.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

This appeal by the appellant is directed against the order of the Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to "the CIT Exemption"] dated 28.09.2023, challenging therein rejection of its application 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 application 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 although its application for registration was pending and the trust was registered on 13.08.2024.

3. As regards the registration under Rajasthan Public Trust Act, 1959, the Ld. AR submitted that the applicant-appellant filed an application in Form No. 6 and received the said registration on 13.08.2024 i.e. after the date of rejection of its application by Ld. CIT(E). Therefore, he requested that the issue be set aside and matter be restored to the files of Ld. CIT (E) with a direction to grant registration once the assessee has been granted registration under Rajasthan Public Trust Act, 1959, as mentioned above. Alternatively, he pleaded that the assessee trust may be granted liberty to condone the delay in filing afresh application before the CIT Exemption, with direction to the CIT(E) to examine the matter afresh after affording it adequate opportunity of being heard.

4. We find that undisputedly the appellant-society is duly registered under the Rajasthan Societies Registration Act, 1958 vide registration no. 57/Udaipur/2017-2018 dated 15.06.2017 and claimed to be running a charitable & religious activity under the name and style of Shree Digamber Jain Dharm Prabhavna Samiti since 2017 i.e. the year of its incorporation. The society was granted provisional registration certificate in form no. 10AC issued by the department from the AY 2022-2023 to AY 2024-2025 vide unique registration number AATAS0470NE20211 dated



24.09.2021 and accordingly, the applicant applied for permanent registration u/s 12AA of the Income Tax Act, 1961 on 16.03.2023 before the Commissioner of Income Tax (Exemption), Jaipur. Ld. CIT (E) vide order dated 28.09.2023 rejected the registration application u/s 12AA of the Act, on the ground that the appellant society was not registered under the local law of State i.e. Rajasthan Public Trust Act, 1959. Ld. CIT (E), Jaipur also mentioned that the appellant-society should have got itself registered under the Rajasthan Public Trust Act, 1959 in light of the judgement of the Apex Court in case of New Noble Education Society dated 19.10.2022, in civil appeal no. 3795/2014.

5. On identical issue Coordinate Jodhpur Bench in ITA No. 322/Jodh/2024, "Shree Meera Go Sewa Samiti Satlawas Vs CIT Exemption, Jaipur held that the failure on the part of the appellant Trust to comply with the queries of the CIT Exemption, in particular nonregistration of the applicant under Rajasthan Public Trust Act, 1959, registration under section 12 AB cannot be granted at this stage. It was further observed as under:

7. Without prejudice to the above, we allow liberty to the assessee Trust to file afresh application in prescribed Form for provisional registration u/s 12AB before the CIT Exemption who shall condone the delay and examine the application of the assessee Trust de novo as per the mandate. On getting its



provisional registration u/s 12AB and it may apply for Final registration u/s 12AB of the act within the prescribed time limit as per the amended provisions of law. The assessee Trust is granted liberty that delay in filing the application for registration before the Ld. CIT (E) may be condoned in view of delayed receipt of registration certificate under Rajasthan Public Trust Act, 1959.

6. From the record it is evident that the Ld. CIT (E) has categorically observed that assessee was not registered under Rajasthan Public Trust Act, 1959, and that the assessee got itself registered under Rajasthan Public Trust Act, 1959 on 13/08/2024. Meaning thereby, that due to failure on the part of the appellant Trust to comply with the mandatory provisions of law and queries raised by CIT Exemption, during pendency of the application, and in particular that the applicant was not registered under Rajasthan Public Trust Act, 1959, the registration under RPT Act obtained after lapse of much period, cannot be considered for the purposes of the application already rejected.

7. Accordingly, we find no infirmity in the order of the Ld. CIT Exemption in rejecting the registration u/s 12AB of the Act. Thus, the instant appeal of the applicant trust is liable to be rejected.

8. However, we allow liberty to the applicant society to file afresh application in prescribed Form for provisional registration u/s 12AB before the CIT (Exemption) who, we understand, shall consider the



seeking condonation of delay liberally, keeping in view late receipt of the Certificate of Registration, and examine the application of the assessee Trust *de novo* as per the mandate. On getting its provisional registration u/s 12AB, if any, the applicant may apply for Final registration u/s 12AB of the Act within the prescribed time limit as per the amended provisions of law.

9. In the backdrop of the aforesaid discussion, the instant appeal is dismissed.

Order needs to be pronounced under Rule 34(4) of Income Tax (Appellate Tribunal) Rules 1963.

- Sd/-

(NARINDER KUMAR)
JUDICIAL MEMBER

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Dated : 07/07/2025

Copies to : ✓

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

- Sd/-

(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER



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

