

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPURBEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A No.777/Jodh/2024

&

I.T.A No.785/Jodh/2024

Shree Jain SwetamberTeerapanthMahila Mandal, Gangashahar, C/o R.S.Poonia, D-82-B, Siwad Area, Krishna Marg, Bapu Nagar, Rajasthan-302 015 PAN: AALTS8164J	vs	CIT (Exemption), Jaipur Rajasthan.
APPELLANT		RESPONDENT

Present for Assessee	ShriR.S. Poonia, CA
Present for Revenue	Shri Brij Lal Meena, Addl.CIT-DR

Date of hearing	20/08/2025
Date of pronouncement	/09/2025

ORDER**Per Bench:**

The instant appeals of the assessee were filed against the order of the Commissioner of Income-tax (Exemption), Jaipur [for brevity, 'Ld.CIT(E)'] order passed under section 12A of the Income-tax Act, 1961 (in short, 'the Act'), against application U/s 12A(1)(ac)(iii) and U/s 12A(1)(ac)(vi) of the Act date of orders 22/02/2024.

2. The appeals were filed with a delay of 163 days. The assessee-trust filed an affidavit explaining the reasons for delay. The Ld.DR has not made any

objection on the same. We find there is sufficient cause for delay in filing the appeals. Therefore, the delay of 163 days is condoned, and the appeals admitted for adjudication.

3. The Ld.AR stated that the assessee applied for provisional registration and registration to the assessee trust before the Ld.CIT(E). But for contravening provisions of section 12AB(1)(b)(i)(B) of the Act, the due registrations were cancelled. When the assessee applied for alleged registration, the assessee was not registered under the Rajasthan Public Trust Act, 1959. But finally, after the passing of the impugned orders, the assessee received the said registration under section 17(1) of RPT Act, 1959 and the copy of the said registration certificate dated 01/08/2024 is placed on the record.

4. The Ld.DR had verified the certificate, and had not made any objection against the submission of the assessee.

5. We find that the assessee's application under section 12A(1)(ac)(iii) of the Act, relating to ITA No. 777/Jodh/2024, and the cancellation order for provisional registration under section 12A(1)(ac)(vi) of the Act, relating to ITA No. 785/Jodh/2024, were both occasioned due to the absence of the requisite registration certificate. It is now brought on record that the assessee has obtained the registration certificate under the RPT Act, 1959. Consequently, the assessee is no longer in default of the provisions of section 12AB(1)(b)(i)(B) of the Act.

Accordingly, we direct that both the applications be restored to the file of the Ld. CIT(E). The Ld. CIT(E) shall verify the said certificate issued under the RPT Act, 1959, and thereafter grant registration to the assessee in accordance with law.

6. In the result, both the appeals of the assessee bearing **ITA Nos 777 & 785/Jodh/2024** are allowed, in the manner as above.

Order pronounced on 11th day of September 2025 in accordance with Rule 34(4) of the Income tax (Appellate Tribunal) Rules, 1963.

Sd/-

(DR.MITHA LAL MEENA)
ACCOUNTANT MEMBER

Jodhpur, Dt: 11th September 2025

Pavanan

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Jodhpur
5. गार्डफाइल/Guard file.

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

BY ORDER,

//True Copy//

(Asstt. Registrar), ITAT, Jodhpur