

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

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRIGAGAN GOYAL, AM& SHRI NARINDER KUMAR, JM

आयकर अपीलसं./ITA No. 334 & 335/JPR/2025

Bhikshu Sadhna Kendra Samiti J 9, Vashisth Marg Shri Ram Marg, Shyam Nagar, Jaipur.	बनाम Vs.	The CIT Exemption, Jaipur.
स्थायीलेखा सं./जीआईआरसं./PAN/GIR No.: AACAB1680N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : ShriTanuj Jain, Adv.
राजस्व की ओरसे / Revenue by: Ms. Alka Gautam, CIT

सुनवाई की तारीख / Date of Hearing : 16/09/2025
उदघोषणा की तारीख / Date of Pronouncement: 17/09/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

Both the above captioned appeals filed by the assessee are being disposed of vide this common order as same are inter related, as regards challenge to the two impugned orders passed by Learned CIT(Exemption).

2. As reported by the Registry the appeals were barred by limitation having been filed late by 3 days. The impugned orders are dated 22.12.2024. The appeals came to be presented on 03.03.2025.

It is submitted on behalf of the appellant-applicant that in view of the amendment in the laws relating to registration of Trust, as it was not clear as

to which remedy was to be resorted to, this led to short delay of 3 days in filing of the appeals, and that the same may be condoned.

3. Ld. DR for the department has no objection to the condoning of delay in filing of the appeals.

4. Keeping in view the submission put forth on behalf of the applicant , and finding that the same contains a“sufficient cause” in late filing of the appeals after 3 days of the prescribed period of limitation, prayer for condonation for delay in filing of the two appeals, is allowed.

On merits

5. It may be mentioned here that by way of first mentioned appeal- ITA No. 334/JPR/2025, the appellant has challenged rejection of its application seeking registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), whereas the second mentioned appeal challenges rejection of a separate application seeking approval u/s 80G of the Act.

6. **Arguments heard. Files perused.**

7. The application u/s 12A(1)(ac)(iii) of the Act came to be rejected, on the following two grounds:-

- **Registration under Rajasthan Public Trust Act, 1959.**
- **Genuineness of activities.**

8. As regards the first ground of rejection mentioned above, it may be mentioned here that Co-ordinate Bench, ITAT, Jaipur (presided over by also one of us-the Accountant Member) has already held that requirement of registration of the trust or society under RPT Act, 1959 is not an essential ingredient for the purpose of its registration u/s 12A(1)(ac)(iii) of the Act. In this regard, reference may be made to said decision by the Co-ordinate Bench ITAT, Jaipur in **APJ Abdul Kalam Education and Welfare Trust vs. CIT(E)**, delivered on 15.01.2025.

Even otherwise, it may be mentioned that Ld. AR for the appellant submits that the application seeking registration of the appellant society under RPT Act, 1959 is pending before the competent authority.

9. The fact remains that in view of the above said decision by the Coordinate Bench, this ground of rejection does not survive any further.

10. As regards the second ground of rejection i.e. the applicant failed to prove genuineness of activities, Ld. AR for the appellant has submitted that various details could not be furnished by the assessee before Learned CIT(E) due to shortage of time, and that the matter may be remitted to Learned CIT(A) for decision afresh.

11. Ld. DR for the department has referred to the impugned order, wherein it finds mentioned that the applicant had failed to furnish various details, and

as such, Learned CIT(E) could not verify the factum of genuineness of its activities.

12. On going through para 3.3 of the impugned order, it is found that Learned CIT(A) issued show cause notice dated 13.12.2024 to the applicant, but it failed to furnish various details, as described therein.

13. All the details, not furnished by the applicant, being relevant, as per query raised by Learned CIT(E), and keeping in view that the applicant is a society seeking registration under the Act, we deem it a fit case to remand the matter to Learned CIT(E) for decision afresh, as regards the said ground i.e. genuineness of activities, after providing reasonable opportunity of being heard to the applicant.

14. As the application u/s 12A(1)(ac)(iii) of the Act was submitted online on 29.06.2024, it appears that after service of show cause of notice dated 13.12.2024, Learned CIT(A) opted to dispose of the application because of the time line.

Result

15. In view of the above discussion and submissions made on behalf of the appellant, this ITA No. 334/JPR/2025 is disposed of, for statistical purpose and the matter is remitted to Learned CIT(A) for decision afresh of the

application, as regards the issue of genuineness of activities, after providing reasonable opportunity of being heard to the applicant.

ITA No. 335/JPR/2025

16. The impugned order dated 22.12.2024 rejected an application u/s 80G of the Act filed by the applicant. The ground of rejection is that the applicant society had not been registered u/s 12A(1)(ac)(iii) of the Act. Said order of even date passed by Learned CIT(E) has been set aside, and the matter has been resorted to the files of Learned CIT(E) for decision afresh. Consequently, this impugned order rejecting the application u/s 80G of the Act, on the sole ground, is set aside, while restoring the application seeking approval u/s 80G of the Act, to the files of Learned CIT(E). This appeal is disposed of, accordingly, for statistical purposes.

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

Copy of the common order be also placed in the file of the connected appeal.

Order pronounced in the open court on 17/09/2025.

Sd/-

(गगन गोयल)
(GAGAN GOYAL)

लेखा सदस्य / Accountant Member
जयपुर / Jaipur

Sd/-

(नरेन्द्र कुमार)
(NARINDER KUMAR)

न्यायिकस दस्य / Judicial Member

दिनांक / Dated:- 17/09/2025

***Santosh**

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Bhikshu Sadhna Samiti, Jaipur.
2. प्रत्यर्था / The Respondent- CIT(E), Jaipur.
3. आयकरआयुक्त / Theld CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 334 & 335/JPR/2025)

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar