

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

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

ITA No. 428/Jodh/2024 (A.Y. – N.A.)

ITA No. 429/Jodh/2024 (A.Y. – N.A.)

Santosh Sanskar Evm Seva Kendra, E-75, Kalpataru Shopping Centre, Opp. Ashapura Bioscope, Inside Kalpataru Chowk, Shastri Nagar, Jodhpur – 342003. PAN NO. AAXTS0495C	vs	CIT (Exemption), Jaipur.
Assessee by	Shri Goutam Chand Baid, C.A.	
Revenue by	Shri Lovish Kumar, CIT-DR.	
Date of Hearing	30.07.2025.	
Date of Pronouncement	20.08.2025.	

ORDER

PER DR. MITHA LAL MEENA, A.M.:


These appeal by the assessee are directed against the separate order of the Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to “the CIT Exemption”], challenging therein rejection of its application filed in Form 10AB for approval under section 80G of the Income Tax Act (In short ‘the act’) as infructuous.

2. After hearing both the sides and perusal of record, we find that the Ld. CIT exemption) has rejected application filed by the assessee in Form No. 10AB seeking approval u/s 80G of IT Act, 1961 as infructuous. It is seen that the



appellant has been denied approval of trust under section 80G(5)(vi) treating the application preferred in Form 10AB on 27/09/2023 as infructuous.

3. It is noted that while rejecting the application of the assessee, the Ld. CIT (Exemption) has stated that "The case of the assessee was set aside by the Hon'ble ITAT and restored the issue before the undersigned for fresh disposal which was decided later by the undersigned therefore, the present application made by the applicant on 27.09-2023 rejected as infructuous. ". The Ld. AR contended that Ld. CIT(E), Jaipur treating the application under consideration as infructuous is erroneous and contrary to the information provided to the trustee of the Trust in response to his application under Right to Information Act, 2005. Requisite action may kindly be taken against the officer for wilfully recording incorrect facts merely for the rejection of the present application made. The AR further contended that the Ld. CIT (E), Jaipur has erred on facts and in law in serving notices and other communication on the incorrect Email jayjinendre@yahoo.co.in instead of correct Email jayjinendre@yahoo.com despite the fact that in the profile of the assessee the Email was jayjinendre@yahoo.com and hence no communication could be served on the assessee. He pleaded that this matter may be restored to the Ld. CIT (Exemption) and the matter of Dec. 2024 is not before the bench, may be kept open. The Ld. CIT (DR) stands by the impugned order, but he has no objection to the request of the assessee.



5. It is seen from the record that the Ld. CIT (Exemption) has merely observed that earlier assessee application was rejected vide this office order din no. ITBA/EXM/F/EXM43/2023-24/1017625720(1) dated 28.08.2019. The case of the assessee was set aside by the Hon'ble ITAT and restored the issue before the undersigned for fresh disposal which was decided later by the undersigned therefore, the present application made by the applicant on 27.09.2023 rejected as infructuous.

6. Considering the peculiar facts of the instant case, that the CIT (Exemption) has no authority to reject the application of assesses for approval u/s 80G rather, he ought to have adjudicated the same in the light of the set aside order of the Tribunal on the same issue. In view of that matter, we are of the considered view that the assessee has good and arguable case for granting approval u/s 80 of the Income Tax Act, 1961 when has been granted registration u/s 12 AA/12AB of the Act. In view of principles of natural justice, we consider it deem fit to remand back the matter regarding grant of approval under section 80G 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 approval under section 80G of the Income Tax Act, in accordance with law.

7. In view of the principles of natural justice, we are of the considered understanding that the issue of approval u/s 80G 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 by proper service of notice on the correct Email address as above. The AR undertakes to make compliance to all the quarries of the CIT exemption in the fresh proceedings.

8. In conclusion, we hold that the Ld. CIT Exemption has acted in hurry and irrational manner while rejecting the appellants application for approval u/s 80G of the act, in the 2nd round of appeal while dismissing the same as infructuous. Accordingly, the matter is restored to the file of the Ld. CIT Exemption to examine the application of the assessee, in view of the set aside order of the Tribunal, as per the mandate.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 20/08..../2025 in the open Court.



(LALIET KUMAR)
JUDICIAL MEMBER

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Dated : 20/08 /2025



(DR. MITHA LAL 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.

