

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. 807/Jodh/2024 (12AA)

ITA No. 808/Jodh/2024 (80G)

Mahaveer Seva Samiti, Baliya Pyau, Old Bus Stand, Pali – 306401. PAN No. AANAM0339C		CIT (Exemption), Jaipur.
Assessee by	Shri Shailesh Gupta, Advocate	
Revenue by	Smt. Runi Pal, CIT(DR)	
Date of Hearing	09.10.2025.	
Date of Pronouncement	17.11.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

Both the appeals by the assessee are directed against the separate orders of the Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to "the CIT Exemption"] even dated 23.08.2024, challenging therein rejection of its separate application filed in Form 10AB for registration under section 12AB and approval u/s 80G(5) 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 applications filed by the assessee u/s 12A(I)(ac)(iii) in Form No. 10AB seeking registration u/s 12AB of IT Act, 1961 on



the ground that the assessee was not registered under Rajasthan Public Trust Act, 1959 (In short 'RPT Act'). It is seen that the assessee trust has filed application for registration under Rajasthan Public Trust Act, 1959 and that the assessee has been registered under RPT Act on 10.12.2024 (APB, Pg. 18), after 4 months to rejection of its application by the CIT (Exemption) vide its order dated 23/08/2024.

3. The Ld. AR requested that the issue be set aside to Ld. CIT (E) with a direction to grant registration as the registration has already been granted under Rajasthan Public Trust Act, 1959 as above. The AR further submitted that the CIT Exemption may examine the matter afresh as per amended law after affording adequate opportunity of being heard to satisfy itself. The AR undertakes to make compliance to all the quarries of the CIT exemption in the fresh proceedings. The Ld. CIT(DR) has no objection to the request of the assessee in view of the fact that presently, it has been granted the registration under Rajasthan Public Trust Act, 1959.

4. Accordingly, we are of the view that it would be appropriate to remand the matter back to the file of the Ld. CIT Exemption to examine the appellants application for registration u/s 12AB of the act afresh judiciously in the light of the registration under RPT Act as it was claimed to be pending before the



competent authority but the CIT(E) being not satisfied rejected the application for registration u/s 12AA of the Act.

5. Considering the peculiar facts of the instant case, we are of the considered view that the assessee has good and arguable case for granting registration u/s 12AB of the Income Tax Act, 1961. In view of principles of natural justice, we consider it deem fit to remand back, the matter regarding grant of registration under section 12 AB 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 registration act section 12AB of the Act, in accordance with law.

6. Accordingly, the matter is restored to the file of the Ld. CIT Exemption to examine the application of the assessee Trust *de novo* for the purpose of Registration u/s 12AB of the Act as per the mandate.

7. In ITA No. 808/Jodh/2024 [u/s 80G (5)]

The Ld. CIT exemption while rejecting the application for approval under section 80 G(5) has observed that the application for approval u/s 80G cannot



be granted without registration u/s 12 AB of the Act being precondition for approval u/s 80G(5) of the Act. Since, matter of registration u/s 12 AB has been restored back to the file of the learned CIT exemption for afresh adjudication and therefore the issue of approval u/s 80G(5) is also remanded back to the file of the CIT exemption to be adjudicated together with the application for registration the u/s 12 AB of the Act after allowing adequate opportunity of being heard in accordance with law.

7. In the result, both the captioned appeals of the assessee are allowed for statistical purposes.

Order pronounced on..1.7.../ 11 /2025 in the open court.

sd /

(LALJET KUMAR)
JUDICIAL MEMBER

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Dated :..1.7.../..11./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.