

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. 403/Jodh/2024  
(Assessment Year – N.A.)

Shri Jay Durga Brahmani Gaushala Samiti, Pallu– 335524. PAN No. ABAAS4395J	Vs.	CIT (Exemption), Jaipur.
Assessee by	Shri Rajesh Bhawsinghka, Advocate.	
Revenue by	Shri Anil Dhaka, CIT(DR)	
Date of Hearing	25.03.2025.	
Date of Pronouncement	22.04.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to "the CIT Exemption"] dated 18.03.2024, challenging therein rejection of its application filed in Form 10AB 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 rejecte') application 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



Firstly the assessee was not registered under Rajasthan Public Trust Act, 1959 (In short 'RPT Act') and secondly the assessee has failed to prove the genuineness of its activities. It is seen that the assessee application was pending for registration under Rajasthan Public Trust Act, 1959 and that the assessee was registered on 20.03.2024 under Rajasthan Public Trust Act, 1959 (In short 'RPT Act') just 2 days to rejection of its application for registration by the learned CIT exemption vide order dated 18/03/2024.

3. Therefore, 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 submitted that the issue of registration u/s 12AB 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. The AR undertakes to make compliance to all the quarries of the CIT exemption in the fresh proceedings.

4. Accordingly, we hold that the Ld. CIT Exemption has acted in hurry and irrational manner while rejecting the appellants application for registration u/s 12AB of the act, merely on account of registration under RPT Act though it was pending before the competent authority and granted in 2 days of the impugned order. The another issue questioned by the Ld. CIT Exemption regarding



genuineness of activities of the Trust is not relevant at this stage because the assessee Trust is yet to commence its activities on receipt of registration u/s 12AB 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 the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 22/04/2025 under Rule 34(4) of Income Tax

Appellate Tribunal Rules, 1963 listed on notice board.

  
(LALIT KUMAR) ✓  
JUDICIAL MEMBER

  
(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER

Dated : 22/04/2025

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.