

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER  
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

<b>Sr. No.</b>	<b>ITA No.</b>	<b>Asst. Year</b>	<b>Appellant</b>	<b>Respondent</b>	<b>PAN No.</b>
1	529/Jodh/2024	2025 -26	Smt. Shanti Bai Chogalal Bhubaji Darlesha Mandoli Nagar Sewa Samiti Sumerpur C/o Rajendra Jain Advocate, 106, Akshay Deep Complex, 5 <sup>th</sup> B Road, Sardarpura, Jodhpur	The CIT (Exemption) Jaipur	ABBTS 3509 A
2	528/Jodh/2024	2025 -26	Aatam Dham Seva Samiti Barwa C/o Rajendra Jain Advocate, 106, Akshay Deep Complex, 5 <sup>th</sup> B Road Sardarpura, Jodhpur	The CIT (Exemption) Jaipur	AAHTA 6677 N
3	426/Jodh/2024	2023 -24	Subh Education and Welfare Society 1 Residency Road Jodhpur	The CIT (Exemption) Jaipur	AALAS 0587 J
4	424/Jodh/2024	2024 -25	Gajanand Goshala Samiti Village Mundiyyar	The CIT (Exemption) Jaipur	AAFAG 24230D

			Via Khajwana Tehsil Marwar Mundwa District Nagaur		
5	421/Jodh/2024	2024 -25	Vision India Welfare Society 195, Rama Vihar, Bhilwara	The CIT (Exemption) Jaipur	AADAV 5941 M
6	422/Jodh/2024	2024 -25	Vision India Welfare Society 195, Rama Vihar, Bhilwara	The CIT (Exemption) Jaipur	AADAV 5941 M
7	406/Jodh/2024	2024 -25	Shri Shiv Shankar Mahadev Gau Sewa Samiti Sheelgao Village Sheelgao Via Khajwana Tehsil Marwar Mundwa District Nagaur	The CIT (Exemption) Jaipur	ABDAS 4034 M
8	268/Jpr/2024	NA	Jamiatul Madina Trust Gali No. 11, Near Faize Aam Masjid, Pratap Nagar Jodhpur	Commissioner of Income Tax (Exemptions ) Jaipur	AAETJ 0276 B
9	271/Jodh/2024	2023 -24	Shree Dharajwal, Mata Seva Samiti, Pokaran Ward No. 12, Dharajwal Mata Mandir, Bhawani Pole ke Andar, Pokaran	Commissioner of Income Tax (Exemptions ) Jaipur	ABXAS 2558 L
10	356/Jodh/2024	2023 -24	Shree Dharajwal, Mata Seva Samiti, Pokaran Ward No. 12,	Commissioner of Income Tax (Exemptions	ABXAS 2558 L

			Dharajwal Mata Mandir, Bhawani Pole ke Andar, Pokaran	) Jaipur	
11	237/JPR/2024	NA	AL Quaran Foundation Faizane Kumhari Road, Post Basni, Nagaur	Commissioner of Income Tax (Exemptions) ) Jaipur	AAJTA 0270 D

<b>Assessee By</b>	1.	Shri Rajendra Jain, Advocate and Smt. Raksha Birla, CA (Physical)
	2.	Shri Rajendra Jain, Advocate and Smt. Raksha Birla, CA (Physical)
	3.	Shri Rajendra Jain, Advocate and Smt. Raksha Birla, CA (Physical)
	4.	Shri Syad Dilshad Uqbal, Advocate (Virtual)
	5.	None
	6.	None
	7.	Shri Syad Dilshad Uqbal, Advocate (Virtual)
	8.	Shri Ankit Chokshi, CA (Virtual)
	9.	Shri Rishabh Ranga, CA (Virtual)
	10.	Shri Rishabh Ranga, CA (Virtual)
	11.	Shri Ankit Chokshi, CA (Virtual)
<b>Revenue By</b>	Smt. Runi Pal – CIT DR.	

<b>Date of Hearing</b>	28.01.2026.
<b>Date of Pronouncement</b>	29.01.2026.

### ORDER

#### PER BENCH:

These appeals by assessee are filed against the separate order of the Commissioner of Income Tax Exemption, Jaipur [hereinafter referred to as the CIT(E)] challenging therein rejection of their applications filed in Form 10 AB for

registration u/s 12 AB of the Income Tax Act (in short the "Act") on the ground that these assesseees were not registered under Rajasthan Public Trust Act, 1959 (in short RPT Act), and genuineness of activity.

2. In these appeals, the Ld. CIT (E) has rejected the application of the assessee for grant of registration on the common 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 genuineness of its activities and other minor issues. Therefore, all these appeals were heard together and adjudicated by this consolidated order for the sake of gravity. Appeal in ITA No. 529/Jodh/2024 with respect to assessment year 2025-26 is taken as a lead case for discussion of the facts. After hearing both the sides and perusal of the record, we find that Ld. CIT (E) has rejected the application filed by the assessee in Form No. 10 AB seeking registration u/s 12 AB of the IT Act, 1961 on the similar grounds. It is noted that assesseees application was pending for registration under RPT Act, 1959 and that the assessee was registered under the aforesaid Act on 17.09.2024 after four months to the rejection of its application for registration by the Ld. CIT (E) vide its order dated 21.05.2024. The Ld. AR, therefore, requested that the issue be set aside with the direction to grant registration as the registration has already been granted under RPT Act as above. The Ld. AR further requested that the assessee may be given one more opportunity to furnish necessary details to satisfy the CIT (E) with regards to the genuineness of the activities and other queries in the fresh proceedings. Thus, the AR made a prayer that the issue of registration u/s 12AB may be restored to the file of the Ld. CIT (E) with the direction to examine the matter afresh after affording adequate opportunity of being heard and that the AR undertakes to make compliance to all the queries of the CIT(E) in the fresh proceedings.

3. On similar facts, the ITAT Jodhpur Bench in Jay Durga Brahmani Gaushala Samiti Pally in ITA No. 403/Jodh/2024 vide its order dated 22.04.2025 has restored the matter to the file of the CIT(E) with the direction to examine the matter afresh as per amended law by observing as under:

*“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.*

*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.*

*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.”*

4. In the present case, assessee has good arguable case for granting registration u/s 12AB of the Income Tax Act, 1961. Following the coordinate bench judgment in the case of Jay Durga Brahmani Gaushala Samiti Pally (supra) in ITA No. 403/Jodh/2024, the matter regarding grant of registration u/s 12AB is restored back to the file of Ld. CIT(E) for fresh adjudication after granting adequate opportunity of being heard to the assessee. The appellant assessee shall cooperate in the fresh proceedings by filing requisite details in compliance to the queries raised by the Ld. CIT(E) for the purpose of adjudication of the matter for grant of registration u/s 12AB of the Act.

5. Thus, the matter of 12AB registration is remanded back to the file of the CIT(E) to examine the issue de novo for registration u/s 12AB of the Act as per the mandate.

6. The issue raised in all these captioned appeals is similar to the issue discussed and adjudicated in ITA No. 529/Jodh/2024, therefore, our observation and finding given in ITA No. 529/Jodh/2024 shall be applicable to all these appeals in mutatis and mutandis, ordered accordingly.

7. In the result, all the instant appeals are allowed for statistical purpose.

**Order pronounced in the open court on 29/01/2026.**

**Sd/-  
(SUDHIR PAREEK)  
JUDICIAL MEMBER**

**Sd/-  
(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER**

Dated : 29/01/2026.

*Nimisha Sr. PS*

*True Copy*

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

BY ORDER,

(Asstt. Registrar),  
**ITAT, Jodhpur**