

**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**

Sr. No.	ITA No.	Asst. Year	Appellant	Respondent	PAN No.
1	769/Jodh/2025	NA	Kundiya Saraswat Samaj Samiti C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Jaipur	The CIT (Exemption) Jaipur	AAFAK 0089 H
2	770/Jodh/2025	NA	Kundiya Saraswat Samaj Samiti C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Jaipur	The CIT (Exemption) Jaipur	AAFAK 0089 H
3	561/Jodh/2025	NA	Shree Rajeshwar Bhagwan Aanjani Mata Goushala Seva Samiti C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Bapu Nagar, Jaipur	The CIT (Exemption) Jaipur	ABDTS 4335 A
4	564/Jodh/2025	NA	Shree Rajeshwar Bhagwan Aanjani Mata Goushala Seva Samiti C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Bapu Nagar, Jaipur	The CIT (Exemption) Jaipur	ABDTS 4335 A
5	562/Jodh/2025	NA	Shri Rajeshwar Bhagwan Aanjani Mata Dham Trust C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Bapu Nagar, Jaipur	The CIT (Exemption) Jaipur	AAKTS 1771 J

6	563/Jodh/2025	NA	Shri Rajeshwar Bhagwan Aanjani Mata Dham Trust C/o, CA R.S. Poonia, D-82, Shiwad Area, Krishna Marg, Bapu Nagar, Jaipur	The CIT (Exemption) Jaipur	AAKTS 1771 J
---	---------------	----	--	----------------------------------	-----------------

Assessee By	Shri R.S. Poonia, CA (Physical)
Revenue By	Smt. Runi Pal, CIT-DR (Virtual)

Date of Hearing	29.01.2026.
Date of Pronouncement	17.02.2026.

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 and approval u/s 80G 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.

3. 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 and approval u/s 80G of the IT Act, 1961 on the similar grounds. It is noted that assessee's application was pending for registration under RPT Act, 1959 and that the assessee was registered under the aforesaid Act on subsequent dates to the rejection of their application for registration by the Ld. CIT (E). The Ld. AR's therefore, requested that the issue be set aside with the direction to grant registration u/s 12AB and approval u/s 80G of the Act as the registration has already been granted under RPT Act as above. The Ld. AR's 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's made a prayer that the issue of registration u/s 12AB and approval u/s 80G of the IT Act 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 appellant assessees undertake to make compliance to all the queries of the CIT(E) in the fresh proceedings.

4. 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.”

5. In the present cases, the appellant assesseees have good arguable cases for granting registration u/s 12AB and approval u/s 80G 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, these matters regarding grant of registration u/s 12AB and approval u/s 80G are restored back to the file of Ld. CIT(E) for fresh adjudication after granting adequate opportunity of being heard to the assesseees. The appellant assesseees 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 and approval u/s 80G of the Act.

6. Thus, the matter of 12AB registration and approval u/s 80G are remanded back to the file of the CIT(E) to examine the issue de novo for registration u/s 12AB and approval u/s 80G of the Act as per the mandate.

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

Order pronounced in the open court on 17/02/2026.

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

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

Dated : 17/02/2026.

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