

**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**

**ITA No. 826/Jodh/2024
(Assessment Year 2014-15)**

Shree Jain Swetamber Terapanthi Manav Hitkari Sangh C/o Rajendra Jain Advocate, 106, Akshay Deep Complex, 5th B Road, Sadarpura, Jodhpur PAN No. AAABS2490J		DDIT, CPC, BANGALURU
Assessee by	Shri Rajendra Kumar Jain, Advocate (Physical)	
Revenue by	Shri P.R. Mirdha, Addl. CIT (Virtual)	
Date of Hearing	18.02.2026.	
Date of Pronouncement	26.02 .2026.	

ORDER

DR. MITHA LAL MEENA, A.M.:

This appeal filed by the assessee is directed against the order of the ADDL/JCIT(A) Prayagraj [hereinafter referred to as the JCIT (A)] dated 03.09.2024 with respect to Assessment Year 2014-15 challenging therein sustaining the assessed income of Rs. 32,61,973/- without considering merits of the case.

2. Having heard both the sides and perusal of record, we find that the Central Processing Centre (in short CPC) has denied the Assessee the benefit of exemption under Section 11 and Section 10(23C)(III ad) as the appellant has marked 'NO' for these options while filling in the return of income. However, the appellant assessee has claimed that it has indicated in the return income that it is liable for Audit under Section 10(23C)(vi) of the Act where the amount eligible for exemption under the aforesaid Section 10(23C)(vi) is shown as zero.

3. Accordingly, pointing out aforesaid discrepancies, the learned JCIT(A) has rejected the appellant's claim for exemption and sustained the income determined by CPC at Rs. 32,61,973/- by passing an order ex-parte qua the assessee because of non-compliance of the several notices issued under Section 250 of the Act mentioned on page No. 3 of the impugned order. The Ld. JCIT(A) has concluded that the appellant was not interested in prosecuting the appeal and therefore, he finds no reason to interfere with order of the AO and confirmed the findings of the AO/CPC.

4. The learned counsel for the Assessee has admitted the facts that the Assessee Foundation has no registration under Section 12A of the

Income Tax Act or 10(23C), however, he submitted that the entire receipts of the Assessee foundation cannot be treated as income of the Assessee. He further submitted that appellant Assessee may be treated as AOP and corresponding expenses may be allowed against the receipts of income shown in ITR as per the provision of law.

5. After giving thoughtful consideration to the facts of the case, we are of the considered opinion that the Ld. JCIT (A) was not justified in rejecting the appeal of the Assessee on technical ground and confirming the entire receipts of the Assessee. In our view, the Assessee's claim of allowing the benefit of corresponding expenditure against the receipts of income is justified under the provisions of law.

6. Accordingly, we deem it appropriate to send back the matter to the file of the Jurisdictional Assessing Officer (in short "the JAO") to treat assessee as a AOP and allow the claim of corresponding expenditure against the receipts of income shown in the return of income after due verification as per provisions of law and after granting proper opportunity of being heard to the Assessee. No doubt, Assessee shall cooperate in the fresh proceedings before the JAO.

8. Accordingly the matter is restored to the file of the JAO for fresh assessment in accordance with law.

9. In the result this appeal is allowed for statistical purposes.

Order pronounced on 26/02/2026 in the open court.

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

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

Dated : 26/02/2026.

Pritesh Vaishnav PS

True copy

Copies to :

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

BY ORDER,