

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Income Tax Appeal No. 38/2026

Sukhad Jeevan Sansthan, Having Its Registered Office At C/o S
D Vaishnav 42 43 Som Nagar, Senth, Chittorgarh 312025, Raj.
Through The Trustee Mr. Shambhu Das Vaishnav, Aged About 64,
Son Of Mangi Das Vaishnav R/o 42 43 Som Nagar, Senth,
Chittorgarh, 312025

----Appellant

Versus

The Commissioner Of Income Tax (Exemption), Kailash Height,
Lal Kothi, Tonk Road, Jaipur, Raj. 302015

----Respondent

For Appellant(s)	:	Mr. Sharad Kothari Mr. Kalpit Shishodia, through VC Mr. Dinesh Kumar Bishnoi Mr. Chirag Soni
For Respondent(s)	:	-

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SUNIL BENIWAL**

Order

24/04/2026

1. Learned counsel for the appellant, *interalia*, contends that Section 80G(5) proviso (iii) (as amended) of the Income Tax Act, 1961 clearly envisages two fold options at the instance of the applicant seeking exemption from income tax i.e., either at least 6 months prior to the expiry of period of provisional approval already granted to the institution or fund, or alternatively, in the event provisional approval is yet to be granted in that case within 6 months of commencement of the activities.
2. He argues that option has thus been given under Section, *ibid*, to chose any of the two eventualities. This view was also

clearly expressed by the learned ITAT, Jodhpur Bench, Jodhpur in another similar matter decided on 10.11.2023 in the case of ***Bhamashah Sundarlal Daga Charitable Trust vs. The Commissioner of Income Tax Exemption*** in ITA No.278/JODH/2023.

3. Notwithstanding, learned counsel for the appellant submits that in contradiction a complete diabolical stand has been taken, whereby application of the appellant has been declined on the ground that it ought to have applied within 6 months of commencement of the activities, whereas the appellant had chosen to file the application within 6 months of the expiry of provisional approval already granted to it.

4. Issue notice, returnable on 20.07.2026.

5. Meanwhile, provisional approval dated 28.12.2022 (Annexure-3) shall continue to benefit the appellant and the cancellation of the same shall remain stayed till the next date of hearing.

(SUNIL BENIWAL),J

(ARUN MONGA),J