

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 87/2025

Cit (Exemption),

----Appellant

Versus

Shree Rajput Sabha

----Respondent

For Appellant(s) : Mr. Shantanu Sharma

For Respondent(s) : Mr. Daksh Pareek

HON'BLE MR. JUSTICE INDERJEET SINGH

HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

27/04/2026

Heard.

The appeal is admitted on following substantial questions of law:

(iv). Whether on the facts and under the circumstances of the case and in law, the Ld. ITAT was justified in allowing appeal of the assessee despite of the fact that it was having objects solely for uplifting of a specific caste?

(v). Whether on the facts and under the circumstances of the case and in law, the Ld. ITAT was justified in allowing appeal of the assessee though it was elaborately discussed in the order dt.29.10.2020 passed by CIT(E) that activities of Trust were not charitable in nature as the activities were predominantly of carrying out business on commercial basis and also the activities were not as per the objects of the Trust?

Mr. Daksh Pareek, Adv. is appearing on behalf of respondent(s).

List the matter in the month of July, 2026.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J