

**IN THE INCOME TAX APPELLATE TRIBUNAL “RANCHI” BENCH: RANCHI
VIRTUAL HEARING AT KOLKATA**

[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 215/RAN/2018
Assessment Year : N/A**

As-Salam Educational Center (PAN: AACTA 3173 A)	Vs.	CIT-Dhanbad
Appellant /		Respondent

Date of Hearing /	16.01.2023
Date of Pronouncement/	25.01.2023
For the Appellant/	Shri Rajesh Kumar Kapardhar, Advocate
For the Respondent/	Rinku Singh, CITDR

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax-Dhanbad [hereinafter referred to as ‘CIT-Dhanbad’] passed u/s 12AA of the Income Tax Act, 1961 (hereinafter referred to as the Act) dated 23.05.2014 for the assessment year N/A.

2. The only issue raised by the assessee in the various grounds is against the rejection of its application filed u/s 12AA of the Act by CIT-Dhanbad.

3. At the outset the Ld. A.R submitted that the CIT, Dhanbad has passed the order u/s 12AA of the Act dated 23.05.2014 rejecting the application of registration of trust u/s 12AA of the Act which was filed by the assessee on 29.11.2013 on the ground that the assessee society is engaged in the welfare of particular community and accordingly the registration cannot be granted. We also note that the assessee has revised its trust deed thereafter and also filed amended deed of trust before us. In our considered view, the ends of justice could be met if the assessee’s case is considered afresh by CIT, Dhanbad in view of the amended trust deed. Accordingly we restore

this appeal back to the file of CIT, Dhanbad to decide the same only after examining all the evidences/amended trust deed which the assessee may place before the CIT, Dhanbad. Accordingly appeal of the assessee is allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 25th January, 2023

Sd/-

(Sonjoy Sarma)
Judicial Member

Sd/-

(Rajesh Kumar)
Accountant Member

Dated: 25th January, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- As-Salam Educational Center, At Srikund (Gumani) VIAA Barharwa, Dist.-Saahebganj (Jharkhand)-826001
2. Respondent – CIT-Dhanbad
3. PCIT- , Ranchi
4. DR, Ranchi Bench, Ranchi.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata