



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No378/CTK/2024
Assessment Year : 2025-26

Jalan Educational Trust, Odyssey Complex, Ainthapali, Sambalpur	Vs.	Income Tax Officer, Exemption Ward, Sambalpur
PAN/GIR No.AABTJ 1733 G		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 24/10/2024
Date of Pronouncement : 24/10/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(E), Hyderabad dated 25.7.2024 in Appeal No.ITBA/COM/F/17/2024-25/1067009958(1) for the assessment year 2025-26.

2. None appeared for the assessee and Shri Sanjay Kumar, Ld CIT DR appeared for the revenue.

3. We have heard Id CIT DR. A perusal of the order of the Id CIT(E) shows that Id CIT(E) has rejected the application for registration u/s.12A of

the Act on the ground that the assessee trust has failed to carry out its objectives for promotion of education as mandated to its vide aims and objectives of the trust deed, therefore, the genuineness of the activities was not established. Further perusal of the order shows that then assessee has not filed any information or documentary evidence to take a view that the assessee trust is genuine. In view of above, we deem it fit and proper to give one more opportunity to the assessee trust to furnish all the documents as are required for considering the registration u/s.12 A of the Act to the assessee. Accordingly, we set aside the order of the Id CIT(E) and the issues are restored to his file for readjudication. The assessee is also directed to furnish all the documents before the Id CIT(E) for his fresh adjudication.

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

Order dictated and pronounced in the open court on 24/10/2024.

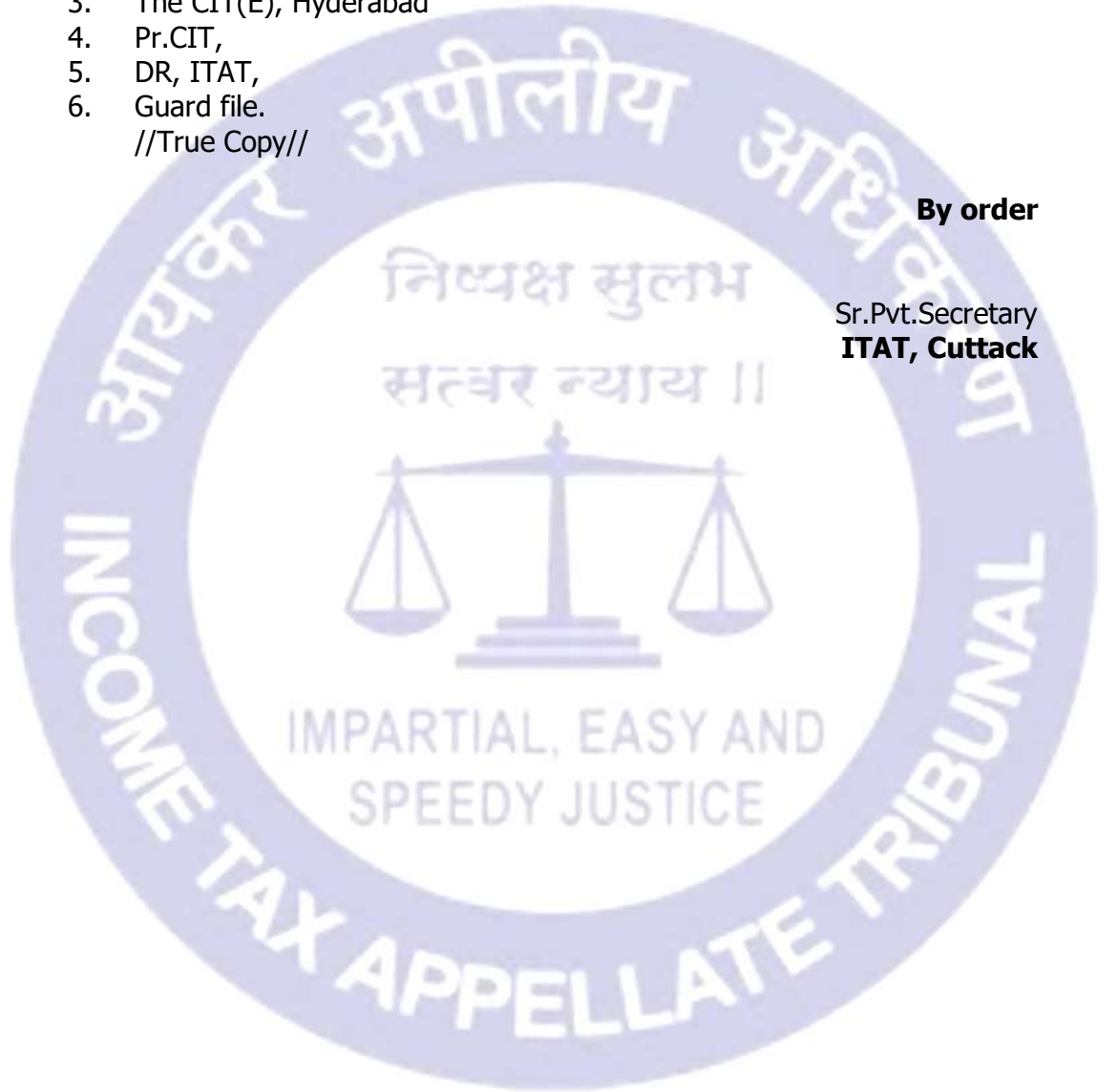
Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 24/10/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Jalan Educational Trust,
Odyssey Complex, Ainthapali, Sambalpur
2. Income Tax Officer, Exemption Ward,
Sambalpur
3. The CIT(E), Hyderabad
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//



By order

Sr.Pvt.Secretary
ITAT, Cuttack