



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

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

ITA No.387/CTK/2024
Assessment Year : 2024-25

Saraswathi Sishu Mandir, Parichalana Samiti, Sambalpur	Vs.	CIT (Exemption), Bhubaneswar
PAN/GIR No.AAGAS 3616 R		
(Appellant)	..	(Respondent)

Assessee by : Shri Natabar Panda and Dulal Satyanarayan Jethi,
advs

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 1.8.2024 for the assessment year 2024-25.

2. Shri Natabar Panda and Shri Dulal Satyanarayan Jethi, Id ARs appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(E), Hyderabad rejected the assessee's application mentioning that the necessary details were not submitted. Ld AR placed before us the copies of acknowledgements by which submissions were filed on 8.5.2024 and 5.7.2024 through e-portal before the Id CIT(E). The details filed by the assessee is as follows:

Notice date	Due date	Comply date	No. of documents attached	Ack. No.
26.4.2024	9.5.2024	8.5.2024	10	206438511080524
			10	206443021080524
			1	206443771080524
20.5.2024	30.5.2024	30.5.2024	1	375651991300524
10.7.2024	18.7.2024	15.7.2024	1	719970651150724

4. It was the submission that as Id CIT(E) has not considered the submissions of the assessee, which consists of nearly 22 documents as follows:

BEFORE THE INCOME TAX APPELLATE TRIBUNALCUTTACK BENCH,CUTTACK

Appeal no-ITA 387/CTK/2024

IN THE MATTER OF

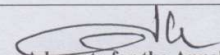
Saraswathi Sishu Mandir Parichalana Samiti,
.....Appellant

-VRS-

Commissioner of Income tax(Exemption),
Hyderabad.....Respondent

LIST OF DOCUMENTS FILED BEFORE THE RESPONDENT

Date	Sl. No.	Description
08/05/2024	01	Activities report for the A/y-2021-22 to 2023-24
	02	Audit report A/y-21-22 with IT return copy
	03	Audit report A/y-22-23 with IT return copy
	04	Audit report A/y-23-24 with IT return copy
	05	FORM 10 AC (Provisional Registration)
	06	Registration certificate of the Society
	07	Memorandum & Articles of Association of the society
	08	Form 10AB
	09	Copy of PAN card
	10	Detail List of the Society members
	11	List of Donors 1
	12	List of Donors 2
	13	List of Donors 3
	14	Statements of SBI C/A1
	15	Statements of SBI C/A2
	16	Statements of SBI C/A3
	17	Statements of SBI S/B1
	18	Statements of SBI S/B2
	19	Statements of SBI S/B3
	20	Statements of Accounts UBI
30/05/2024	21	Form 13(1)(c) (Declaration)
15/07/2024	22	Written Submission


Advocate for the Appellant

Cuttack
Date: 24/10/24

5. It was the submission that the appeal of the assessee should be allowed.

6. In reply, Id CIT DR submitted that it is human who make the mistake. The issues should be restored to the file of the Id CIT(E) for readjudication.

7. We have considered the rival submission. As it is found that the assessee has filed submissions before the Id CIT(E) but the Id CIT(E) has not considered the submissions and has rejected the application for registration. Hence, the issues in this appeals are restored to the file of the Id CIT(E) for readjudication after considering the evidences as submitted by the assessee after affording adequate opportunity of hearing to the assessee.

8. 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

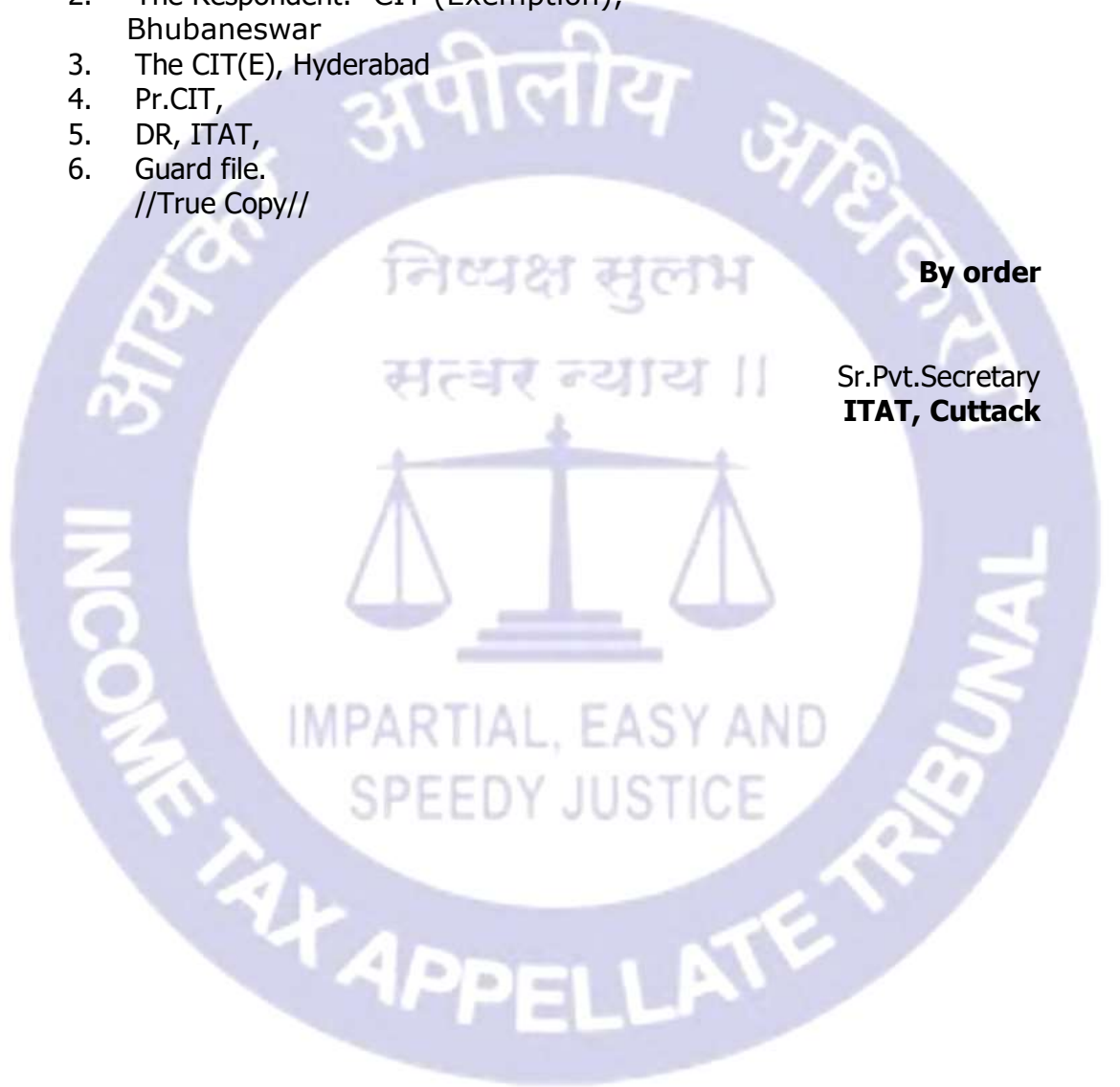
sd/-

(George Mathan)
JUDICIAL MEMBER

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

Copy of the Order forwarded to :

1. The Appellant : Saraswathi Sishu Mandir,
Parichalana Samiti, Sambalpur
2. The Respondent: CIT (Exemption),
Bhubaneswar
3. The CIT(E), Hyderabad
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.
//True Copy//



By order

**Sr.Pvt.Secretary
ITAT, Cuttack**