



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

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

ITA No.36/CTK/2025
Assessment Year : 2022-2023

Multipurpose Association for Reciprocal Service, At-Sampark Vihar, PO: Palanka, Dist: Puri	Vs.	CIT(Exemptions), Hyderabad
PAN/GIR No.AAKAM 9804 M		
(Appellant)	..	(Respondent)

Assessee by : S/Shri Prakash Kumar Jena, Dr. Sanjay Kr. Behura & Ananta Narayan Singhbabu, Advs
Revenue by : Shri Saroj Kumar Dubey, CIT DR

Date of Hearing : 29/01/2025
Date of Pronouncement : 29/01/2025

ORDER

Per Bench

This is an appeal filed by the assessee directed against the order of the Id CIT(Exemptions), Hyderabad dated 12.12.2024 in Application No.CIT(Exp), Hyd/2024-25/12AA/12767 for the assessment year 2022-23 rejecting the application for registration u/s. 80 G of the Act.

5. We have considered the rival submissions. A perusal of the order of the Id CIT(E) shows that the last opportunity was granted for providing the details by the Id CIT(E) towards end of October, 2024 and the order has been passed in November, 2024. A perusal of the para 3 shows that the order of rejection is not a speaking order. The provision of the Act requires that the reasons be given in details while application is being rejected. This being so, in the interest of justice, the issues in this appeal are restored to the file of Id CIT(E) for readjudication. The Id CIT(E) is also at liberty to call for any further details as may be required for adjudicating the issue of registration u/s 80G of the Act.

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

Order dictated and pronounced in the open court on 29/01/2025.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 29/01/2025
B.K.Parida, SPS (OS)