



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

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

**ITA No.554/CTK/2024**  
Assessment Year : 2023-24

**ITA No.18/CTK/2025**  
Assessment Year: 2023-24

Mystery of Mothers, At-202, Ganapati Tower, PO: Rasulgarh, PS: Mancheswar, Bhubaneswsar.	Vs.	CIT(Exemptions), Hyderabad
PAN/GIR No.AAGTM 7465 F		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

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**

Both the appeals filed by the assessee are directed against the separate orders of the Id CIT(Exemptions), Hyderabad dated 26.11.2024 in Application No.CIT(Exp), Hyd/2024-25/12AA/11578 and No.CIT(Exp),

Hyd/2024-25/12AA/11574 for the assessment year 2023-24 rejecting the application for registration u/s.12 AB and 80 G of the Act.

2. S/Shri Prakash Kumar Jena, Dr. Sanjay Kr. Behura & Ananta Narayan Singhbabu, Id ARs appeared for the assessee and Shri Saroj Kumat Dubey, Id CIT DR appeared for the revenue.

3. Ld AR of the assessee drew our attention to para 3 of both the orders of Id CIT(E). It was submitted that all the information sought by the Id CIT(E) had been provided. It was the further submission that a non-speaking order has been passed whereby the assessee is unable to identify the reasons as to why the exemption has not been granted. It was the prayer that the Id CIT(E) may be directed to give the reasons for rejection of the registration of the Act. It was the submission that a perusal of the order of Id CIT(E) would show that the order rejecting the registration u/s 12 AB and 80 G is deemed to have been passed within six months from the end of the month in which the application is received by CIT (A) and six months have been crossed admittedly before rejecting registration u/s 12 AB and 80 G of the Act.

4. In reply, Id CIT DR submitted that the Id CIT(E) might have recorded the reasons in his order sheet and there is no deeming provisions. He submission that he had no objection if the issue is restored to the file of the

Id CI(E) for passing a speaking order and reconsideration of the materials available.

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 u/s. 12 AB and 80G of the Act.

6. In the result, appeals of the assessee stand partly allowed for statistical purposes.

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

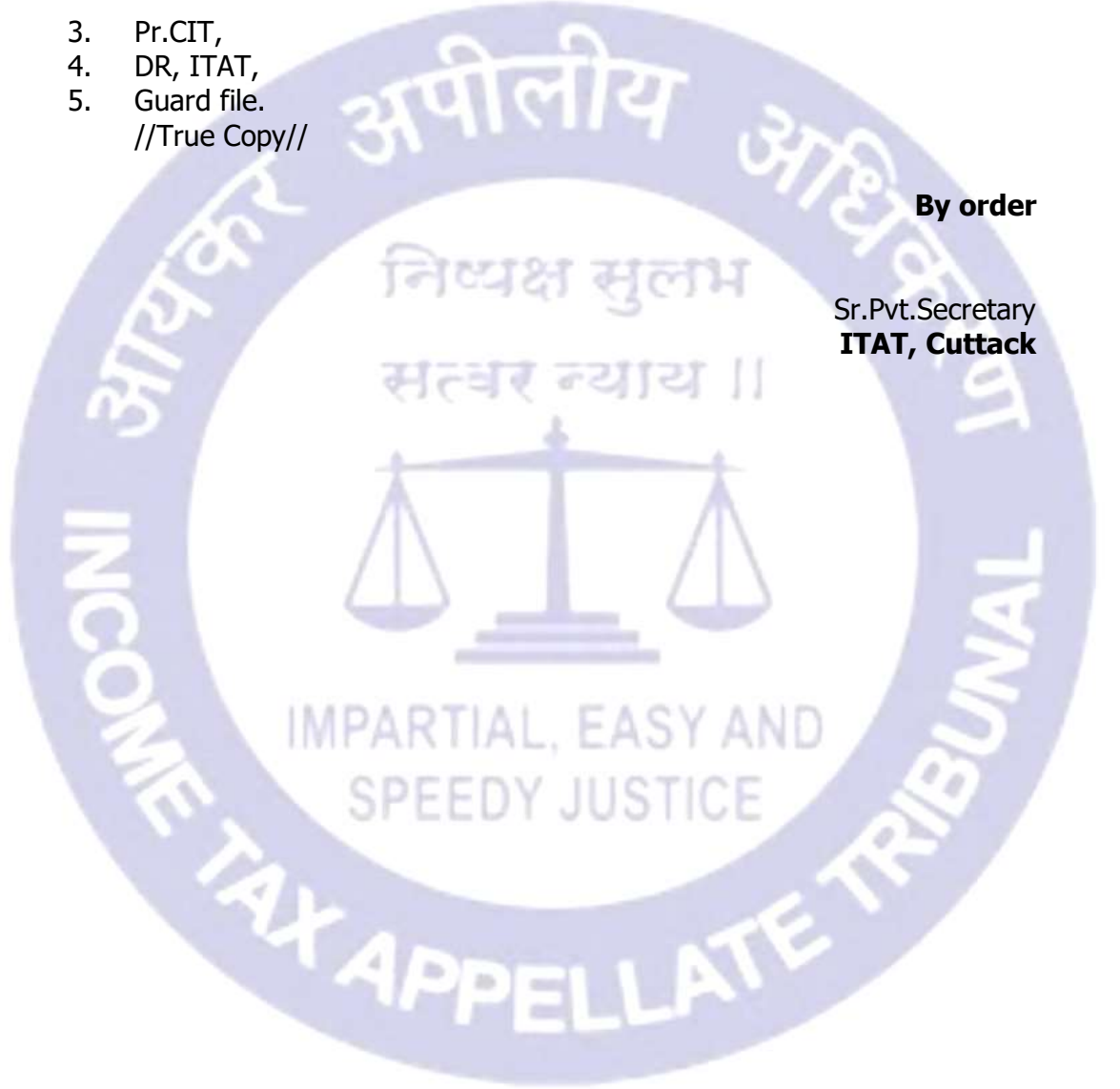
Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

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

**Copy of the Order forwarded to :**

1. The Appellant Mystery of Mothers, At-202,  
Ganapati Tower, PO: Rasulgarh, PS:  
Mancheswar, Bhubaneswar
2. The Respondent: CIT(E), Hyderabad
3. Pr.CIT,
4. DR, ITAT,
5. Guard file.  
//True Copy//



**By order**

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