

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. Nos. 35 & 36/Pat/2025**

**Akanksha Seva Sadan,**

Mudapur Choubey, Kharauna Dih,

Muzaffarpur - 843113

[PAN: AAATA6994R]

..... **Appellant**

**vs.**

**CIT (Exemption),**

**Patna**

..... **Respondent**

**Appearances by:**

Assessee represented by : Vikash Kr. Singh, CA

Department represented by : Shri Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 27.02.2025

Date of pronouncing the order : 27.02.2025

**ORDER**

**PER BENCH**

1. This is a batch of two appeals arises from the orders of the Ld. Commissioner of Income-tax (Exemption), Patna (hereinafter referred to as the “Ld. CIT(E)”), vide order dated 04.12.2024 for AY 2017-18. These two cases pertain to orders rejecting the application for grant of registration u/s 12AB and 80G of the Act. Since, these two matters are inter-connected and belong to the same assessee, the same are being disposed of through a common order.

1.1 In both the appeals, the Ld. CIT(E) has rejected the concerned applications on the ground that details called for by him were not

supplied. On this account, the assessee has mentioned the relevant factors on account of which he could not file the necessary details as under:

*“An application in Form 10AB was filed on 29.06.2024 by the applicant, Akanksha Seva Sadan, for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A of the Income Tax Act 1961 (The Act herein after) read with section 12AB(1)(b). The address of the Society is at Muzaffarpur, Bihar.*

*In the course of proceedings taken u/s 12AB, in order to examine the objects of the applicant and the genuineness of its activities and the compliance of such requirements of any other law for the time being in force by the Trust or institution as are material for the purpose of achieving its objects, but as the concerned person the Secretary of the Society was not in good health so she couldn't check the message and consequently couldn't respond to the said notice. We're attaching herewith the supportings in the respect.*

*Hence the learned officer with view of non-compliance of the said notice rejected the application. Also, the provisional registration granted under sub clause (vi) of clause (ac) of sub-section (1) of section 12A in Form 10AC dated 27.05.2021 with Unique Registration Number-AAATA6994RE20206 for AY 2021-22 to 2023-24 is also cancelled through DIN ITBA/EXM/F/EXM45/2024- 25/1070875208(1) dt 04th Dec 2024.*

*Since the proper opportunity of being heard is not available to the us so it is requested to remand back to the CIT Exemption, Patna So that we could provide the information sought by the learned officer.”*

1.3 The extract above is common for both the appeals and there are supporting medical certificates.

3. During the course of hearing, the Ld. AR prayed for an opportunity to present the facts before the Ld. CIT(E). The Ld. DR had no objection in case this matter was to be remanded back to the file of Ld. CIT(E).

3.1 On a consideration of the facts and documents in these cases, we feel that in the interest of substantive justice, these two matters deserve to be remanded back to the file of Ld. CIT(E) for fresh consideration. We direct accordingly.

4. This finding pertains to ITA No. 35/Pat/2025. However, this will apply mutatis mutandis to ITA No. 36/Pat/2025 as well.

5. In the result, these two appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the court on 27.02.2025

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Sd/-  
**[George Mathan]**  
**Judicial Member**

Dated: 27.02.2025  
AK, PS

*Copy of the order forwarded to:*

1. Akanksha Seva Sadan
2. CIT (Exemption), Patna
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches