

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

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

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**AND**

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.93/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2025-2026)

Binapani Educational Trust, At: Raghunathpur, Ward No.22, PO Kainfulla, PS: Baripada Sadar Dist : Mayurbhanj-757107	Vs	CIT(Exemption), Hyderabad
PAN No. : <b>AACTB 9048 D</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra & Shri Baidyanath Behera, Advocates.
राजस्व की ओर से / Revenue by	:	Shri Sanjay Kumar, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	09/04/2025
घोषणा की तारीख / Date of Pronouncement	:	09/04/2025

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Hyderabad, dated 16.12.2024, passed in ITBA/EXM/F/EXM45/2024-25/1071233259(1) for the assessment year 2025-2026.

2. It was submitted by the Id AR that the assessee filed an e-application in Form No.10AB seeking registration u/s.12AB of the Act, however, the Id. CIT(E) has rejected application for registration u/s.12AB of the Act. It was the submission that the activities of the assessee trust are charitable in nature and the assessee is having all such documents to

substantiate the same, if one more opportunity is granted for producing the same before the Id. CIT(E).

3. In reply, Id CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required. It was submitted that the application of the assessee for registration u/s.12AB of the Act has rightly been rejected by the Id. CIT(E).

4. We have considered the rival submissions. A perusal of the impugned order shows that the Id. CIT(E) rejected the application of assessee applied for registration u/s.12AB of the Act on account of the fact that the assessee was unable to produce the required documents before him. In view of the above, in the interest of justice, the issues in this appeal are restored to the file of the Id.CIT(E) for deciding the issue afresh after granting the assessee adequate opportunity of being heard.

5. In the result, appeal of assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 09/04/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 09/04/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,

Cuttack

6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack