

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 397/PAT/2024
Assessment Year: 2023-2024**

***Jamia Rahmani,.....Appellant
Khanqah, Munger-811201, Bihar (India)
[PAN:AABTJ8229R]***

-Vs.-

***Commissioner of Income Tax (Exemption),.Respondent
Patna,
4th Floor, Lok Nayak Jai Prakash Bhawan,
New Dak Bunglow, Bander Bagicha,
Chowk Bihar***

Appearances by:

*Shri Abhi Sarkar, Advocate, appeared on behalf of the
assessee*

*Shri Rinku Singh, CIT, D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing: April 21, 2025

Date of pronouncing the order: April 24, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Exemption),

Patna dated 2nd March, 2024 passed for the assessment year 2023-24.

2. Brief facts of the case are that the assessee is a registered Public Trust and was formally incorporated on 21st February, 2009. Md. Arif Rahmani, Trustee of the assessee-Trust submitted a petition before the ITAT on 30th April, 2024 requesting for reconsideration and clarification regarding *ex-parte* order passed by the ld. CIT(Exemption). It was also stated in the petition to review the financial transactions made by the assessee-Trust and the norms of the assessee-Trust's financial policy in respect of receipts above Rs.50,000/- and cash payments exceeding Rs.50,000/- as well as clause in Trust Deed at the time of incorporation as per the guiding principles of Public Trusts.

3. The ld. CIT(Exemption) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Exemption). Thereafter the ld. CIT(Exemption) dismissed the appeal *ex-parte* on 2nd March, 2024.

4. Dissatisfied with the decision of the ld. CIT(Exemption), the assessee preferred appeal before the Tribunal.

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned order be set aside and remitted back to the file of ld. CIT(Exemption) for deciding it afresh.

6. The ld. D.R., on the other hand, submitted that the assessee should be more vigilant about its obligation towards prosecuting income tax proceedings. He argued to uphold the order passed by the ld. CIT(Exemption).

7. We have duly considered the rival contentions and gone through the record carefully. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Exemption) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Exemption) for fresh adjudication with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Exemption) failing which the Ld. CIT(Exemption) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 24/04/2025.

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 24th day of April, 2025

*Copies to :(1) Jamia Rahmani,
Khanqah, Munger-811201, Bihar (India)*

- (2) *Commissioner of Income Tax (Exemption),
Patna,
4th Floor, Lok Nayak Jai Prakash Bhawan,
New Dak Bunglow, Bander Bagicha,
Chowk, Bihar*
- (3) *CIT - ;*
- (4) *The Departmental Representative;*
- (5) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.