

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH  
VIRTUAL HEARING MODE**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA Nos.53 & 54/RAN/2025  
Assessment Years: 2024-25**

The Stray Army Charitable Trust, Flat No. 218, 2 <sup>nd</sup> Floor, Block A Triveni Bhaskar, City Pardih Main Road, P.O. Mango, Jharkhand-831012. (PAN: AAETT3091Q)	Vs	ITO, Exemption Ward, Jamshedpur.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Manish Kr. Agarwal, AR  
Respondent by : Shri Sanjay Kumar, CIT, DR

Date of Hearing : 22.04.2025  
Date of Pronouncement : 22.04.2025

**ORDER**

**Per Bench:**

Both the captioned appeals filed by the assessee against the orders of the Ld. Commissioner of Income Tax (Exemption), Patna [hereinafter referred to as “the Ld. CIT(E)”] dated 31.10.2023 denying the assessee the benefit of registration u/s. 12A and recognition u/s. 80G of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2024-25.

2. Shri Manish Kr. Agarwal, AR appeared on behalf of the assessee and Shri Sanjay Kumar, CIT, DR appeared on behalf of the revenue.

3. It was submitted by the Ld. AR that this is a trust which is engaged in taking care of providing food, treatment and medical care to stray

animals in the area of Jamshedpur. It was the submission that this trust has been started in 2022 by 3 (three) youngsters. It was a submission that as they were unaware of the procedures and they did not have proper counsel, they failed to respond to the notice issued by the Ld. CIT(E). It was a submission that even the appeal before the Tribunal is delayed by 400 days on account of ignorance. It was a prayer that the issue of exemption u/s. 12A and recognition u/s. 80G may be restored to the file of the Ld. CIT(E) and that the assessee would comply with the notices issued by the Ld. CIT(E).

4. In reply, the Ld. CIT, DR submitted that he had no objection to the restoration of the issue to the file of Ld. CIT(E) for fresh adjudication.

5. We have considered the rival submissions. The delay in filing both these appeals before this Tribunal is condoned as there is reasonable cause shown by the assessee. As it is noticed that the assessee has failed to represent itself before the Ld. CIT(E) on account of ignorance, the issues in both the appeals of the assessee are restored to the file of the Ld. CIT(E) for re-adjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court.

Sd/-  
(Ratnesh Nandan Sahay)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 22nd April, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant : The Stray Army Charitable Trust
2. The Respondent. ITO Exemption Ward, Jamshedpur
3. CIT(E), Patna
4. Pr. CIT,
5. DR, ITAT, Ranchi Bench,
6. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Ranchi Bench