

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

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

**I.T.A. No. 105/CTK/2025
Assessment Year: 2025-2026**

***Saraswati Shishu Vidya Mandir,.....Appellant
Ghoda Bazar, Puri Town,
Puri-752001, Odisha
[PAN:AAIAS9602F]***

-Vs.-

***Commissioner of Income Tax (Exemption),.Respondent
Hyderabad,
Aayakar Bhawan, Opposite LB Stadium,
Basheer Bagh, Hyderabad-500004, Telangana***

Appearances by:

*Dr. Sanjay Behura and Ananta Naayan Singhbabu, A.Rs.,
appeared on behalf of the assessee*

*Shri Sanjay Kumar, CIT, D.R. appeared on behalf of the
Revenue*

Date of concluding the hearing: April 15, 2025

Date of pronouncing the order: May 27, 2025

O R D E R

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

The present is directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Exemption), Hyderabad

dated 12th December, 2024 passed for Assessment Year 2025-26 on the application of the assessee filed in Form No. 10AB for registration under section 80G of the Income Tax Act. In other words, the ld. CIT(Exemption) has granted 12AB registration but failed to appreciate the genuineness of the activities and denied the 80G registration of the assessee.

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2. Brief facts of the case are that the assessee is an Educational School. The ld. CIT(Exemption) failed to appreciate that the activities of the Trust are genuine and being carried out in accordance with the objectives stated in its bye-laws. Notices were issued in respect of proceedings under section 12A(1)(ac)(ii) of the Act to the address of the assessee mentioned in the Form No. 10AB to produce the copy of Memorandum of Association/Trust Deed for verification and to furnish a detailed reply on the specific information called for in the said notices. In response to the notices, the assessee-Trust submitted partial information only. Thereafter notice dated 26.11.2024 was issued to the assessee as a final opportunity to submit the other information also along with the reply to the above notice including relevant documentary evidences i.e. copy of latest three months GST returns, list of donors in respect of 80G claim, furnishing the documentary evidences with regard to expenditure incurred for the objectives as per Trust Deed/Memorandum of Association, but there was no compliance to the notices.

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). The ld. CIT(Exemption) passed the *ex-parte* order dated 12.12.2024 dismissing the appeal of the assessee.

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. The impugned order is *ex-parte* order wherein application of the assessee for grant of registration under section 12AB have been accepted but denied the 80G registration for want of genuineness of the activities of the educational Institution. In the interest of justice, we deem it appropriate to set aside the order and remit the issue to the ld. CIT(Exemption) for fresh adjudication.

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

Order pronounced in the open Court on 27/05/2025.

Sd/-
(Rakesh Mishra)
Accountant Member

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

Kolkata, the 27th day of May, 2025

*Copies to :(1) Saraswati Shishu Vidya Mandir,
Ghoda Bazar, Puri Town,
Puri-752001, Odisha*

*(2) Commissioner of Income Tax (Exemption),
Hyderabad,
Aayakar Bhawan, Opposite LB Stadium,
Basheer Bagh, Hyderabad-500004,
Telangana*

*(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.