

**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. 121/CTK/2025  
Assessment Year: 2025-2026  
&  
I.T.A. No. 122/CTK/2025  
Assessment Year: 2025-2026**

***Saraswati Shishu Mandir Managing  
Committee,.....Appellant  
Mahiprakash Matha, Harachandi Sahi,  
Puri-752001, Odisha  
[PAN:AAMAS7692H]***

**-Vs.-**

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

**Appearances by:**

*Dr. Sanjay Behuru and Ananta Narayan 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 16, 2025**

**Date of pronouncing the order: May 27, 2025**

**O R D E R**

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

The present appeals bearing ITA Nos. 121/CTK/2025 and  
122/CTK/2025 are directed at the instance of assessee against the

orders of Id. Commissioner of Income Tax (Exemption), Hyderabad dated 9<sup>th</sup> December, 2024 and 11<sup>th</sup> December, 2024 respectively passed for Assessment Year 2025-26 on the application of the assessee filed in Form No. 10AB for registration under section 12AB of the Income Tax Act. In other words, the Id. CIT(Exemption) has rejected the application of the assessee for grant of registration under section 12AB on account of non-prosecution of the application.

2. Brief facts of the case are that the assessee is a Charitable Trust and engaged in various charitable activities. 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 12.11.2024 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* orders dated 09.12.2024 and 11.12.2024 dismissing the appeals of the assessee.

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

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned orders 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 orders passed by the ld. CIT(Exemption).

7. We have duly considered the rival contentions and gone through the record carefully. The impugned orders are *ex-parte* order wherein application of the assessee for grant of registration under section 12AB have been rejected for want of prosecution. In the interest of justice, we deem it appropriate to set aside the orders and remit the issue to the ld. CIT(Exemption) for fresh adjudication.

**8. In the result, both the appeals of the assessee are 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 27<sup>th</sup> day of May, 2025***

*Copies to :(1) Saraswati Shishu Mandir Managing  
Committee,  
Mahiprakash Matha, Harachandi Sahi,  
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.***