

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH PATNA  
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT  
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA Nos. 52 & 53/PAT/2025  
Assessment Year: NA**

Coaching Association of Bharat A 182, PC Colony, Opposite Peoples Cooperative Community Hall, Lohia Nagar, Patna-800020. (PAN: AAECA8969M)	Vs.	CIT (Exemption), Patna
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Pawan Kumar, CA  
Respondent by : Sm. Rinku Singh, CIT, DR

Date of Hearing : 07.05.2025  
Date of Pronouncement : 21.05.2025

**ORDER**

**Per Sanjay Awasthi, Accountant Member :**

These batch of two appeals pertain to the same assessee, since issues are inter-connected hence, they are being disposed of by this single order.

1.1. In ITA No. 52/Pat/2025, it is seen that the Ld. CIT(E) has rejected the application filed in Form 10AB. The assessee had applied for the same for regular registration u/s. 12A(1)(ac)(iii) of the Income-tax Act, 1961 (hereinafter referred to as the "Act"). it is seen that during the course of proceedings before the Ld. CIT(E) certain details were required to be filed before him by the assessee but apparently, the same could not be filed in time. Thereafter, the Ld. CIT(E) proceeded to hold that the assessee could

not prove the genuineness of activities with respect to charitable or religious purpose within the meaning of section 2(15) of the Act.

2. In ITA No. 53/Pat/2025, the assessee is the same and is seen to have approached the Ld. CIT(E) for grant of registration u/s. 80G(5) of the Act. Here also, the assessee was asked to file certain details but it could not do so within the time mentioned in the opportunity provided by the ld. CIT(E). Thereafter, the Ld. CIT(E) took an adverse view of rejecting the application for grant of registration u/s. 80G(5) of the Act.

2.1. Aggrieved with the action of Ld. CIT(E), the assessee has approached the ITAT and it is seen that for both of the appeals the assessee has challenged the action of Ld. CIT(E) and has also attempted to make out a case on denial of opportunity on the basis of grounds of appeal for the two years.

3. We have carefully perused the impugned orders and also heard the rival submissions. Before us, the Ld. DR who has supported the order of Ld. CIT(E) in both the cases. However, it is felt that in the interest of substantive justice, both these matters deserve to be remanded back to the file of the Ld. CIT(E) for fresh adjudication, after giving an opportunity of being heard to the assessee. To this extent, we set aside the impugned orders in both the cases and remand the two matters to the file of the Ld. CIT(E) for fresh adjudication.

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

5. Order is pronounced on 21<sup>st</sup> May, 2025.

Sd/-  
(Duvvuru RL Reddy)  
Vice President

Sd/-  
(Sanjay Awasthi)  
Accountant Member

***Dated: 21<sup>st</sup> May, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Coaching Association of Bharat
2. The Respondent. CIT(E), Patna
3. DR, ITAT, Patna Bench, Patna
4. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata