

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

श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री संजय अवस्थी, लेखा सदस्य के समक्ष
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Sanjay Awasthi, Accountant Member]

**I.T.A. No. 259/Pat/2024
Assessment Year: 2023-24**

Nexgenhuman (PAN: AACTN 8846 M)	Vs.	CIT(Exemption), Patna
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	14.05.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	10.06.2025
For the assessee / निर्धारिता की ओर से	Shri R. K. Jha, CA
For the revenue / राजस्व की ओर से	Rinku Singh, CITDR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Exemption), Patna (hereinafter referred to as the Ld. CIT(A)] dated 28.08.2023 for AY 2023-24.

2. It appears from the report of the registry that the appeal has been filed after a delay of 116 days for this the assessee has filed condonation petition. On perusal of the condonation petition, the reason for delay in filing the appeal seems to be genuine and bonafide. The Ld. D.R did not raise any objection in condoning the delay. Keeping in view, the condonation petition as well as judicial pronouncement that the case should be decided on merit not on technical issue, the delay is hereby condoned.

3. Brief facts of the case of the assessee is that the assessee is a trust established on 20.03.2018 to carry out charitable activities in the field of education, medical relief to the poor and other in its objects. An application in Form 10AB was filed for grant of regular registration under sub-clause (iii) of Clause (ac) of sub-section 1 of Section 12A of the Act. The Ld. CIT(E) requested from the assessee to submit documents in support of activities but there was non-compliance on behalf of the assessee nor the assessee produced any bank statement, bank ledger and evidence in support of activities claimed as a result of which, the application filed by the assessee has been rejected and accordingly provisional registration granted has also been cancelled.

4. Being aggrieved and dissatisfied the assessee preferred an appeal before us.

5. The Ld. A.R instead of arguing into the merit of the case has only prayed that the appeal of the assessee be restored to the file of Ld. CIT(E) for fresh consideration by affording an opportunity to the assessee to place all the facts required for registration.

6. Contrary to that the Ld. D.R did not raise any objection in remitting the appeal back to the file of Ld. CIT(E).

7. Upon hearing the submission of the counsel of the respective parties and on perusal of the impugned order, it appears to us the assessee filed an application in form 10AB for granting of regular registration, the assessee has been asked to furnish documents but there was non-compliance on behalf of the assessee, as a result of which, the application was rejected as well as provisional registration has also been cancelled.

8. Keeping in view, the submission made by the assessee and considering the facts

of the case, we are inclined to restore the appeal of the assessee before the Ld. CIT(E) for fresh adjudication. The assessee is directed to co-operate in the proceedings and furnish all the required documents for granting registration.

In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 10th June, 2025

Sd/-

Sd/-

(Sanjay Awasthi /संजय अवस्थी)
Accountant Member/लेखा सदस्य

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Dated: 10th June, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Nexgenhuman, 24, Jagat Apartment, Bank Road, West Gandhi Maidan, Bihar-800001
2. Respondent – CIT(Exemption), Patna
3. Ld. Pr. CIT- , Patna
4. DR, Patna Bench, Patna

True Copy

By Order

Assistant Registrar /Sr. Private Secretary
ITAT, Patna Bench, Patna