



**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 3/JAB/2025

Assessment Year: NA

Kesharwani Shiksha Samiti 207, Ravindra Nagar, Adhartaal, Jabalpur, (MP)- 482002.	v.	Commissioner of Income Tax (Exemption) New Aayakar Bhawan, A- block 3 rd Floor Bhopal 47 Arera Hills, Hoshangabad Road, Bhopal (MP)- 462011.
PAN:AABTK4871A		
(Appellant)		(Respondent)

Appellant by:	Shri Sukesh Kumar, CA		
Respondent by:	Shri Shrawan Kumar Meena, CIT-DR		
Date of hearing:	21	05	2025
Date of pronouncement:	30	06	2025

ORDER

PER NIKHIL CHOUDHARY, ACCOUNTANT MEMBER.:

This is an appeal filed by the assessee against the orders of the learned Commissioner Income Tax (Exemption), Bhopal [hereinafter referred as the "Ld.CIT(E)"], rejecting the application of the assessee in Form No. 10AD for registration u/s 12A(1)(ac)(iii) of the Act. The grounds of appeal are as under: -

"1. On the facts and in the circumstances in the case and in law, Learned CIT(Exemption) have erred in not granting the registration u/s 12AB of IT Act 1961, not gave further opportunity of being heard/compliance, by rejecting the application filed in form 10AB, and by cancelling the provisional registration granted on 25.03.2024 u/s 12AB r.w.s 12A(1)(ac)(vi) of the IT Act, 1961. Appellant states that it is entitled for such registration and prays accordingly."

2. The facts of the case are that following the filing of an application in Form No. 10AD for registration u/s 12A(1)(ac)(iii) of the Act, the Ld. CIT(E) issued a query letter to the assessee on

04.10.2024 with a request to furnish certain documents/clarification/information on 21 points. In response the assessee submitted a reply but the Ld. CIT(E) observed that a complete reply had not been provided and the assessee had submitted that the requisite details would be submitted shortly. These details related to activities, grants, affiliation of educational institutions that were run by the society. However, even after, a passage of two and half months, the assessee society did not file the said information. Therefore, the Ld. CIT(E) rejected the application of the society and also cancelled the provision registration granted earlier.

3. The assessee is aggrieved at this summary disposal of its application and has accordingly filed its appeal. Shri Sukesh Kumar, CA, (hereinafter referred as "AR") submitted that the assessee was a educational institution running a Hindi Medium College/School for poor and middle class students. The society was very old and indulged in this activity right since 19th May, 1964. The schools and colleges run by the society were recognized/affiliated to the Government Institutions. The assessee society had applied for registration u/s 12AB on 18th March, 2024 and obtained provisional registration on 25th March, 2024. It had also applied for permanent registration on 30th June, 2024. The assessee had submitted replies to the notice dated 04.10.2024 except with regard to certain points and had specifically undertaken to submit these shortly. However, due to serious illness of the president of the society, who possessed the requisite documents and who subsequently passed away, shortly after passing of the said order by the Ld. CIT(E); documents in his possession could not be furnished in the time period of the

proceedings. It was further submitted that during the period of the issue of the first notice and the rejection of the application, the Department had not issued any reminders and also not given any show cause notice but only rejected the application because of this failure to comply. It was submitted that now all documents were available with the assessee and if opportunity was provided, it was in a position to place them before the Ld. CIT(E) to satisfy him of the activity of the society and other issues that he required clarification on. The Ld. AR placed reliance on certain judgments of the Pune and Jabalpur Tribunals in the case of Avileen Education Foundation, Vs CIT(Exemption), Pune Shri Vardhaman Shwetambar Sthanakwasi Jain Shravak Sangh vs CIT and Shri Gurutegh Bahadur Education Society vs CIT, to argue that in similar circumstances, the ITAT had remanded the matter back to the Ld. CIT(E).

4. On the other hand, the Ld. CIT-DR Shri Shrawan Kumar Meena, CIT-DR submitted that in view of these facts had now been brought to light, he had no objection to the matter being remanded back to the Ld. CIT(E) for a fresh decision in accordance with law.

5. We have duly considered the facts and circumstances of the case. We observe that due to the serious illness of the president of the society, who passed away shortly after the conclusion of the proceedings before the Ld. CIT(E), the requisite documents could not be presented by the assessee for valid reasons. Therefore, in the interest of justice, we deem it appropriate to restore the matter back to the file of the Ld. CIT(E), so that the necessary documents, which are now available

with the assessee can be presented before him and enable a fresh decision in accordance with law.

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

Order pronounced in the open Court on 30/06/2025.

Sd/-
[KUL BHARAT]
VICE PRESIDENT

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

DATED: 30/06/2025

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar
ITAT, Jabalpur