

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.330/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2024-2025)

Chidananda Shanti Ashram Baliguali, Puri	Vs	CIT(Exemption), Hyderabad
PAN No. :AADTC 3875 A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri P.N.Dave, CA
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	17/07/2025
घोषणा की तारीख/Date of Pronouncement	:	17/07/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Hyderabad, dated 19.03.2025 for assessment year 2024-2025.

2. It was submitted by the Id AR that the Id. CIT(E) has rejected the registration u/s.80G of the Act without the activities of the assessee. It was the prayer that the matter may be restored to the file of Id. CIT(E) to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate his claim.

3. In reply, Id CIT-DR vehemently supported the order of the Id. CIT(E).

4. We have considered the rival submissions. As it is noticed from the order of the Id. CIT(E) that the Id. CIT(E) has rejected the application of the assessee sought for registration u/s.80G of the Act. A further perusal of the

impugned order clearly shows that the Id. CIT(E) has not passed a speaking order as the reasons for the rejection of the application of the assessee are not specifically mentioned. Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id.CIT(E) to reconsider the issue afresh and pass a speaking order after providing the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 17/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 17/07/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack