

IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos. 154 & 155/CTK/2025
(Assessment Year: 2025-26)**

**Dr. B.R. Ambedkar Seva Anatha
Ashram,
Pandkul Kumari, Golamunda,
Kalahandi-766029, Odisha**

Vs.

**Income Tax officer,
Ward (Exemption),
ACIT, Range-1, Aaykar Bhavan,
Ainthapali, Sambalpur-768004,
Odisha**

(Appellant)

(Respondent)

PAN No. AAAAD6491K

Assessee by : Shri Sakshi Aggarwal, AR
Revenue by : Shri Ashim Kumar Chakraborty,
DR

Date of hearing: 22.07.2025
Date of pronouncement: 22.07.2025

ORDER

PER PENCH:

These are two appeals filed by the assessee against the orders of the Learned CIT (Exemption) in DIN & Notie No. ITBA/EXM/F/EXM45/2024-25/1071108884(1) & ITBA/EXM/F/EXM45/2024-25/1071213023(1) dated 11.12.2024 & 13.12.2024 in respect of the registration under section 12A and recognition under section 80G.

02. Shri Sakshi Aggarwal, represented on behalf the assessee and Shri Ashim Kumar Chakraborty, represented on behalf of the Revenue.
03. It was submitted by the Learned AR that in respect of the registration under Section 12A, the Learned CIT (E) has denied assessee the registration on the ground that the request for grant of regular registration was made through e-proceedings and the wrong section

code was inadvertently chosen. It was the submission that the Learned CIT (E) did not permit the assessee to rectify the same. It was the submission that the issues may be restored to the file of the Learned CIT (E) so as to enable the assessee to rectify the defects if any.

04. In reply, the Learned CIT DR agreed to the proposal that the issues will be restored to the file of the Learned CIT (E) so that the assessee can rectify the defects.
05. We have considered the rival submissions. As it is noticed that the assessee has chosen the wrong code for the registration under Section 12A, in the interest of justice, the issues in both these appeals are restored to the file of the Learned CIT (E) for re-adjudication and to grant the assessee adequate opportunity to rectify the mistakes, if any, in the application for registration under Section 12A. Subsequent to the issue of the registration under Section 12A, the issue of 80G is also to be considered by the learned CIT (E) after granting the assessee adequate opportunity of being heard.
06. In the result, both the appeals are partly allowed for statistical purposes.

Order pronounced in the open court on 22.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 22.07.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Cuttack