

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.208/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2025-2026)

Shri Satyanarayan Seva Samiti Itamati, Nayagarh, Odisha-752068	Vs	CIT(Exemption), Bhubaneswar
PAN No. :ABDTS 5486 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri S.K.Agrawalla, CA
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख/Date of Pronouncement	:	23/07/2025

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 17.03.2025 for assessment year 2025-2026.

2. It was submitted by the Id AR that the assessee has been granted registration u/s.12A of the Act vide order dated 19.03.2025. It was the submission that however, the registration u/s.80G of the Act has been rejected vide order dated 17.03.2025 i.e. two days prior to the grant of registration u/s.12A of the Act. It was the prayer that as the assessee has been granted registration u/s.12A of the Act, the assessee is liable to be granted registration u/s.80G of the Act.

3. In reply, Id. CIT-DR vehemently supported the order of the Id. CIT(E). It was the submission that the activities of the assessee are not

commensurate with the activities as per objectives of the registered Deed/MOA/AOA. It was the submission that the order of the Id. CIT(E) is liable to be upheld.

4. We have considered the rival submissions. A perusal of the facts in the present case clearly show that the Id. CIT(E) has adjudicated the application filed in form 10AB for registration u/s.80G of the Act two days prior to the grant of registration u/s.12A of the Act. Further a perusal of the order of the Id.CIT(E) shows that the order is not a speaking order, insofar as no details are coming out from the order of the Id.CIT(E). What are the activities of the trust which are not commensurate with the activities as per the objectives of the registered Deed of the assessee trust, has not been explained. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(E) for readjudication afresh after granting 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 23/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Kolkata, दिनांक Dated 23/07/2025

Prakash Kumar Mishra, Sr.P.S.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित/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