

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.416/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2026-2027)

Society for Welfare Animation and Development, SWAD, Chekaguda Road, Near Convent School, Rayagada	Vs	ITO Exemption Ward, Berhampur
PAN No. : AAETS 5769 G		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (Adjournment Application filed)
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	14/08/2025
घोषणा की तारीख / Date of Pronouncement	:	14/08/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order, dated 23.06.2025 passed by the Id. CIT(Exemption), Hyderabad for the assessment year 2026-2027, thereby rejecting the assessee's claim for registration u/s.12AB of the Act.

2. None appeared on behalf of the assessee, however, an adjournment application filed on behalf of the assessee wherein the grounds taken for adjournment are not accepted looking to the non-cooperative conduct of the assessee before the Id.CIT(E). Accordingly, the appeal of the assessee is disposed off after considering the facts of the case.

3. A perusal of the facts of the present case clearly shows that the assessee has filed application in Form 10AB under Rule 17A of I.T. Rules, 1962 on 01.11.2024 seeking registration under sub-clause (ii) of clause (ac) of sub-section (1) of Section 12A of the Act. The said application was rejected by the Id.CIT(E) on account of non-representation despite providing multiple opportunities to the assessee. However, looking to the facts and circumstances of the case and in the interest of justice, the issues in this appeal are required to restore to the file of Id. CIT(E) for readjudication after granting the assessee adequate opportunity to the assessee and we do so. The assessee is directed to cooperate in the readjudication proceedings before the Id. CIT(E), positively.

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

Order dictated and pronounced in the open court on 14/08/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 14/08/2025

Prakash Kumar Mishra, Sr.P.S.

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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack