



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
PATNA BENCH, PATNA  
BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.305/Pat /202**

Bhagwan Bhaskar Mahila Utthan Samiti, New Area, Maulabagh, Daudnagar, Aurangabad	Vs.	CIT (Exemptions), Patna
PAN/GIR No. AACTBA 3514 e		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Ravi Shankar, Adv  
Revenue by : Shri Rajat Datta, CIT DR

**Date of Hearing : 01/09/2025  
Date of Pronouncement : 01/09/2025**

**ORDER**

**Per Bench**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Exemptions), Patna dated 26.10.2024 in in Din No.ITBA/EXM/F/EXM45/2024-25/1069967596(1).

2. Shri Ravi Shankar, Id. AR appeared for the assessee and Shri Rajat Datta, Id. CIT, DR appeared for the revenue.

3. The appeal is time barred by 181 days. The assessee has filed condonation petition stating the reasons, which prevented to file the appeal within the specified time period, It is stated that considering the difficulties

6. At the time of hearing, Id AR of the assessee submitted that before the Id CIT(E), the assessee had furnished all the documents for grant of approval for registration u/s. 12AB of the Act. It is stated that it is already given in the trust deed at column 16 at page 12 of the trust deed, which was not considered by the Id. CIT(E). It is prayed that one more opportunity be given so that the assessee trust will furnish the required documents before the Id CIT(E) for grant of registration u/s.12AB of the Act.

7. On the other hand, Id CIT DR supported the order of Ld. CIT(E).

8. We have carefully considered the rival submissions and also perused the order of Id CIT(E). It is stated by Id. AR that the assessee trust has furnished the trust deed before the Id. CITE), which has not been considered while granting final registration. It is the contention of Id. CIT(E) that the assessee trust could not place relevant documents before the Ld. CIT(E) to prove the bonafides of its charitable activities. Accordingly, we set aside the impugned order and remand the matter to the file of Ld. CIT(E) for considering the merit in appellant's claim about charitable activities undertaken for grant of registration u/s.12AB of the Act. It further clarified that the CIT(E) while granting the registration shall be at liberty to endorse the condition, if any, he finds to be reasonable in accordance with law.