

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA BENCH AT KOLKATA**

**[Virtual Court]**

**Before**

**SHRI SONJOY SARMA, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. Nos.: 68 & 69/PAT/2025  
Assessment Year: 2025-26**

Shri Narnauliye Agrawal Sewa Samiti	Vs.	CIT (Exemption)
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>PAN: ACBAS5897F</b>		

**Appearances:**

**Assessee represented by** : Sh. Raj Kumar, CA.

**Department represented by** : Smt Rinku Singh, CIT(DR).

Date of concluding the hearing : 18-August-2025

Date of pronouncing the order : 15-September-2025

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

Both these appeals filed by the assessee are against the separate orders of the Commissioner of Income Tax (Exemptions)-Patna [hereinafter referred to as the "Ld. CIT (Exemption)/the Ld. CIT(E)"] passed in respect of registration u/s 80G and 12AB(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2025-26 dated 18.12.2024. Since the issues are common, both the appeals were heard together and are being decided vide this common order for the sake of convenience and brevity.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:



**I. ITA 69/PAT/2025 (2025-26):**

“1. On the facts and circumstances of the case and in Law, Ld. CIT (Exemption) erred in rejecting the registration u/s.80G mainly due to non-furnishing of additional documents asked in subsequent notice. In the Judgement of D S Mittle Charities VS, CIT Exemption ITA Nos. 6037 & 6038/Mum/2024 on the same fact and circumstances, honourable ITAT Mumbai set aside the impugned order of the Id. CIT(E) and restore the matter back to Id. CIT(E).

2. The Ld. CIT(Exemption) erred in rejecting the appellants application u/s. 80G (form 10AB) basically on non-furnishing of additional documents to department. CIT(E) has not point out that Trust is not engaged in Charitable Activity, but due to non-furnishing of additional documents CIT(E) unable to verify genuineness of activity of Society. Therefore, it is requested to provide an opportunity so that further documents may be produced to determine genuineness of activity of Society.

3. The Ld. CIT(Exemption) erred in rejecting the appellants application without granting sufficient time to respond to the Show Cause notice, thereby violating the principles of natural Justice, Notice was issued on 10/12/2024 and it was asked to submit response till 16/12/2024 at 12:10 PM which is less than 7 days. Only 5 working days was allowed to respond to department.

Honourable Madras High Court Set aside the assessment order and he remanded it to the assessing officer for fresh consideration where just five days is given to file Reply.

4. We responded to department on 09/09/2024 against first notice issued on 22/08/2024 and again department issued letter for submission of additional documents 10/12/2024 i.e. in the last month of limitation period. Department took 3 month of time to issue notice for asking additional documents and allowed less than 7 days' time to respond which is against the principal of Natural Justice.

5. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”

**II. ITA 69/PAT/2025 (2025-26):**

“1. On the facts and circumstances of the case and in Law, Ld. CIT (Exemption) erred in rejecting the registration u/s.12A mainly due to non-furnishing of additional documents asked in subsequent notice. In the Judgement of D S Mittle Charities VS, CIT Exemption ITA Nos. 6037& 6038/Mum/2024 on the same fact and circumstances, honourable ITAT Mumbai set aside the impugned order of the Id. CIT(E) and restore the matter back to Id. CIT(E).

2. The Ld. CIT(Exemption) erred in rejecting the appellants application u/s.12A (form 10AB) basically on non-furnishing of additional documents to



department. CIT(E) has not point out that Trust is not engaged in Charitable Activity, but due to non-furnishing of additional documents CIT(E) unable to verify genuineness of activity of Society. Therefore, it is requested to provide an opportunity so that further documents may be produced to determine genuineness of activity of Society.

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5. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal.”

3. Brief facts of the case are that the assessee Society filed an application in Form No.10A seeking registration u/s 12A of the Act. Provisional approval was granted on 01.09.2023 for the period from AY 2024-25 to AY 2026-27. Thereafter, the assessee filed an application in Form No.10AB for grant of regular registration u/s 12A(1)(ac)(iii) of the Act on 30.06.2024. In order to verify the genuineness of the activities of the assessee Trust and compliance with the requirements of any other law for the time being in force by the Trust/institution as are material for the purpose of achieving its objects, a notice was issued by the Ld. CIT(Exemption) on 23.08.2024 requesting the assessee to furnish details of all the receipts as claimed in the Income & Expenditure account, list of charitable activities carried out by the Society in the last two years with supporting bills and vouchers and the details &



evidences of address i.e. copy of lease/rent agreement for existence of the Society. But no compliance was made by the assessee. Therefore, the Ld. CIT (Exemption) rejected the application for regular registration and cancelled the provisional registration granted u/s 12A(1)(ac)(vi) of the Act. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

4. The Ld. AR submitted that the first notice was responded but the second notice issued allowed less than seven days to file a reply and the approval u/s 12A of the Act was granted from AY 2025-26 on the same balance sheet but for the subsequent period. It was submitted that the list of activities could have been verified. The Ld. AR requested that the assessee may be granted another opportunity to furnish the required details. The Ld. DR relied upon the order of the Ld. CIT(E) and requested that the same may be upheld.

5. We have considered the submissions made. The Ld. CIT (Exemption) required to examine the objects of the assessee trust and the genuineness of the activities carried out and issued letter to submit the documents and the note on activities undertaken by the assessee for the FY 2021-22, 2022-23 and 2023-24 or since its inception whichever is later. The assessee did not comply, therefore, it was inferred that the assessee failed to prove the genuineness of the activities as claimed to have been carried out in accordance with the object of the society only for charitable or religious purposes within the meaning of section 11 read with section 2(15) of the Act and the application was rejected and the provisional registration granted u/s 12A(1)(ac)(vi) of the Act in Form-10AC dated 01.09.2023 was also cancelled. Similarly, approval granted u/s 80G of the Act was also



cancelled on identical grounds. The Ld. AR requested that the matter may be set aside to the Ld. CIT(E) to grant one more opportunity and to decide the petition as the assessee has sufficient evidence for the grant of approval for registration

6. Rival contentions were heard and the submissions made have been examined. The Ld. AR also relied upon the decision of the Coordinate Bench of the ITAT, Mumbai in the case of **D S Mittle Charities vs. CIT Exemption** order dated 15.01.2025 for the relief claimed in respect of granting one more opportunity.

7. We have considered the rival submissions and the Bench was of the view that in the interest of justice, another opportunity needs to be provided to the assessee. Therefore, both the orders passed by the Ld. CIT (Exemption) are hereby set aside and the assessee is directed to produce the required evidence for the registration along with the deed before him, who shall consider the same and decide the applications for approval of registration under the respective sections as per law.

8. In the result, both the appeals filed by the assessee are partly allowed for statistical purposes.

**Order pronounced in the open Court on 15<sup>th</sup> September, 2025.**

*Sd/-*

**[Sonjoy Sarma]**

Judicial Member

*Sd/-*

**[Rakesh Mishra]**

Accountant Member

Dated: 15.09.2025

*Bidhan (Sr. P.S.)*



*Copy of the order forwarded to:*

1. **Shri Narnauliye Agrawal Sewa Samiti, Sher Ghati Gola Bazar, Sub Gola Bazar Gola Bazar Sher Ghati, Gaya, Bihar, 824211.**
2. **CIT (Exemption).**
3. CIT(A)-
4. CIT-
5. CIT(DR), Patna Bench, Patna.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata