

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

(VIRTUAL HEARING AT KOLKATA)

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

I.T.A. Nos. 300 & 301/RAN/2024

Satyalok Kriya Yoga,

Plot No. II, Phase-III, Vijaya Green Earth,
Dimna Road, M.G.M Medical College,
East Singhbhum, M.G.M. Medical College,
S.O. 831018, Jharkhand
[PAN: AAHTS0339P]

..... **Appellant**
vs.

Exemption Ward, JSR,

1, Office Road, Jamshedpur,
Jharkhand - 831001

..... **Respondent**

I.T.A. Nos. 305 & 306/RAN/2024

Vishwa Nirmala Dharma Trust,

A/28, Shio Singh Bagan,
Sidhgora, Jamshedpur,
West Singhbhum, 831009,
Jharkhand - 831009
[PAN: AABTV7467M]

..... **Appellant**
vs.

Exemption Ward, JSR,

1, Office Road, Jamshedpur,
Jharkhand - 831001

..... **Respondent**

I.T.A. Nos. 303 & 304/RAN/2024

G D Rungta Foundation,

G D R Sidhha N Road,
Bistupur Jamshedpur,
Jamshedpur H.O., Jamshedpur,
East Singhbhum, 831001,
Jharkhand - 831001
[PAN: AADTG5949F]

..... **Appellant**
vs.

Exemption Ward, JSR,

1, Office Road, Jamshedpur,
Jharkhand - 831001

..... **Respondent**

Appearances by:

Assessee represented by : R.R. Mittal, AR
Department represented by : Rinku Singh, CIT-DR

Date of concluding the hearing : 10.09.2025
Date of pronouncing the order : 18.09.2025

ORDER**PER SONJOY SARMA, JUDICIAL MEMBER**

Captioned appeals are filed by the different assessee against the separate orders passed by the Ld. Commissioner of Income Tax (Exemptions) [hereafter “the Ld. CIT(E)], where the application of the assessee filed in Form 10AB for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act was rejected and also filed application for exemption u/s 11 or u/s 10(23AA) or u/s 10(23C) of the Act or getting benefit u/s 80G of the Act which was rejected. Since, the issues in all the appeals are common except the figures and parties name, therefore, all the appeals are heard together and pass this consolidated order in the appeals. First, we take up the ITA No. 301/RAN/2024.

ITA No. 301/RAN/2024

2. Brief facts of the case are that the assessee filed an application in Form No. 10AB for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A read with section 12AB(1)(b) of the Act. In the course of proceedings taken u/s 12AB of the Act, the Ld. CIT(E) examine the objects of the applicant and the genuineness of the activities and the compliance of such requirement of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its object. In this connection, the Ld. CIT(E) asked certain details from the assessee but the assessee partially complied to the notices issued by the Ld. CIT(E) and fail to furnish the supported documents in order to prove the genuineness of its activities as claimed to have been carried out in accordance with the object of the trust wholly for charitable

or religious purposes within the meaning of section 11 read with section 2(15) of the Act. Therefore, the application filed in Form 10AB for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A was rejected.

3. Aggrieved by the above order, the assessee is in appeal before this Tribunal raising various grounds. However, primary contention of the assessee is that while passing the impugned order, the assessee has submitted all supported documents before the Ld. CIT(E) but relating to the objections raised by the Ld. CIT(E) while passing the order relating to the object clause of the trust to prove the fact that it is a charitable or religious purposes within the meaning of section 11 read with section 2(15) of the Act, the assessee did not get any notice therefore, the assessee could not comply to the queries made by the Ld. CIT(E). Accordingly, the application for granting regular registration was rejected. He therefore, prayed that considering the facts of the case another chance may be given to the assessee so as to the assessee may submit supported documents in order to substantiate its claim.

4. On the other hand, the Ld. DR did not object to such submission made by the assessee and stated that the assessee may be directed to comply to the notices issued by the Ld. CIT(E) by filing supported documents in order to substantiate its claim.

5. We after hearing the rival submissions of the parties and perusing the material available on record. We find that in the present case, the assessee could not converted the facts as desired by the Ld. CIT(E) while considering the application for getting regular registration under sub clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act. Therefore, in the interest of justice and fair play, it is necessary to remand back the appeal to the file of Ld. CIT(E) with a direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to comply to the notices as and

when issued from the Ld. CIT(E) regarding the issue involved in the appeal. In terms of the above, appeal of the assessee is allowed.

6. The facts and issue involved in the other appeals are similar to the facts in ITA No. 301/RAN/2024. Therefore, our findings will be applied mutatis mutandis in appeal ITA Nos. 300, 303, 304, 305 & 306/RAN/2024.

7. In terms of the above, all the appeals are allowed for statistical purposes.

Order pronounced on 18.09.2025

Sd/-
(Ratnesh Nandan Sahay)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 18.09.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Sr. Private Secretary, Ranchi Bench