

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.80 & 88/Pat/2025
Assessment Year: 2022-23

Jan Kalyan Samiti.....Appellant

Khasmahal, Road No.3,
Chiraiyatand,
Patna – 800001.
[PAN: AAATJ5412D]

vs.

CIT (Exemption), Patna..... Respondent

Appearances by:

Shri Anjan Biswas, FCA, appeared on behalf of the appellant.

Md. Shadab Ahmed, CIT(DR), appeared on behalf of the Respondent.

Date of concluding the hearing : October 13, 2025

Date of pronouncing the order : October 15, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

Both these appeals by the assessee are directed against the orders of the learned Commissioner of Income Tax (Exemption), Patna, dated 26.12.2024, for the assessment year 2022–23. Since the issues involved in both the appeals pertain to the same assessee and arise out of common facts and connected applications, these appeals were heard together and are being disposed of by this consolidated order for the sake of convenience.

2. ITA No. 88/PAT/2025 relates to rejection of the application in Form No. 10AB filed by the assessee seeking regular registration under clause (ac)(iii) of sub-section (1) of section 12A of the Income-tax Act, 1961 and ITA No. 80/PAT/2025 relates to rejection of the application in

Form No. 10AB seeking regular approval under clause (iii) read with the first proviso to sub-section (5) of section 80G of the Act.

3. Facts of the Case are that while passing the impugned orders, the learned CIT (Exemption) rejected both the applications on the ground that the assessee had failed to establish the genuineness of its activities claimed to have been carried out in accordance with the objects of the society for charitable purposes within the meaning of section 11 read with section 2(15) of the Act. Accordingly, the application in Form 10AB seeking regular registration under section 12A(1)(ac)(iii) and the corresponding application under section 80G(5) were rejected.

4. The learned Authorised Representative (AR) submitted that during the course of proceedings before the CIT (Exemption), the assessee could not fully comply with the details and documents sought owing to inadvertent lapses. The assessee, however, is ready and willing to produce all requisite documents and evidences to substantiate its claim of carrying out genuine charitable activities in accordance with its objects. The assessee therefore prayed that another opportunity be granted by remanding the matter to the file of the CIT (Exemption) for fresh consideration.

5. The learned Departmental Representative (DR) did not raise any serious objection to the prayer made by the assessee for restoration of the matter to the file of the CIT (Exemption), subject to the assessee's full cooperation and compliance during the remand proceedings.

6. We have carefully considered the rival submissions and perused the material available on record. It is observed that both the applications of the assessee were rejected mainly due to partial non-compliance with the queries raised by the learned CIT (Exemption). In our considered view, the ends of justice would be met if the assessee is

given one more opportunity to substantiate its claim before the competent authority. The assessee has undertaken to cooperate fully and to furnish all documents in support of its claim for registration and approval. Accordingly, we set aside the impugned orders of the CIT (Exemption), Patna, in both the appeals, and restore the matters to the CIT (Exemption) with a direction to examine the applications afresh after affording the assessee reasonable opportunity of being heard. The assessee shall comply with all notices and produce requisite evidence to substantiate the genuineness of its activities and its eligibility under sections 12A and 80G of the Act.

7. In the result, both the appeals of the assessee, being ITA Nos. 80 & 88/Patna/2025, are allowed for statistical purposes, in terms indicated above.

Kolkata, the 15th October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 15.10.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches