

**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. No.131/Pat/2025**  
Assessment Year: 2025-26

**Rajbanshi Lok Kalyan Trust.....Appellant**

Jamapur, Ziradei, Siwan, Pin-841226.

Bihar..

**[PAN: AACTR6497G]**

**vs.**

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

**Appearances by:**

Shri Girjesh Tripathi, CA, appeared on behalf of the appellant.

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

Date of concluding the hearing : October 14, 2025

Date of pronouncing the order : October 22, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Exemption), Patna [in short, “CIT (Exemption)”], rejecting the assessee’s application for regular registration under Section 12A(1)(ac)(iii) read with Section 12AB(1)(b) of the Income-tax Act, 1961 (“the Act”).

2. At the outset, the learned Authorised Representative (Ld. AR) submitted that there is a delay of 18 days in filing the present appeal before the Tribunal. In this connection, the assessee has filed a petition for condonation of delay, duly supported by an affidavit explaining the reasons for such delay. After considering the submissions of the Ld. AR and the contents of the petition, and having regard to the facts and circumstances of the case, we are of the view that there exists a

reasonable cause for the delay. Accordingly, the delay in filing the appeal is hereby condoned and the appeal is admitted for adjudication on merits.

3. Brief Facts of the Case are that the assessee filed an application in Form No. 10AB seeking regular registration under clause (iii) of sub-section (1)(ac) of Section 12A, read with Section 12AB(1)(b) of the Act. The said application was filed for continuation of registration earlier granted under Section 12A(1)(ac)(vi) vide Form No. 10AC dated 09.11.2021, which provided provisional registration for the assessment years 2022–23 to 2024–25. During the course of proceedings under Section 12AB, the learned CIT (Exemption) called upon the assessee to furnish details such as:

- a) Note on activities undertaken since inception, including for financial years 2021–22, 2022–23, and 2023–24,
- b) Annual accounts for the relevant periods,
- c) Copies of bank statements, ledgers, and evidences in support of the expenditure and receipts shown in the income and expenditure account.

3.1 In response, the assessee submitted only the income and expenditure account for the financial year 2021–22, but failed to furnish the bank statements, ledgers, and supporting evidences for income and expenses. On examination of the records, the learned CIT (Exemption) observed that the assessee society had not established the genuineness of its activities and that the objects of the society were not proved to be wholly charitable within the meaning of Sections 11 and 2(15) of the Act. Accordingly, the application filed in Form 10AB for grant of regular registration was rejected, and the provisional

registration earlier granted under Section 12A(1)(ac)(vi) vide Form 10AC dated 09.11.2021 was cancelled.

4. Aggrieved by the said order, the assessee is in appeal before the Tribunal. The learned Authorised Representative submitted that while considering the application, the CIT (Exemption) did not properly appreciate the partial compliance made by the assessee and rejected the application without granting sufficient opportunity. It was further submitted that the assessee is now in a position to file all supporting evidences and documents to substantiate the genuineness of its activities and prayed that one more opportunity be granted.

5. The learned Departmental Representative, on the other hand, did not raise any serious objection if the matter is remanded back to the CIT (Exemption) for fresh consideration.

6. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that the assessee could not furnish all the requisite documents and evidences before the CIT (Exemption) during the registration proceedings. The application was, therefore, rejected primarily on the ground of non-compliance. Considering the facts and circumstances of the case, and in the interest of justice and fair play, we are of the opinion that the matter requires fresh examination by the learned CIT (Exemption). The CIT (Exemption) shall verify the genuineness of activities and the charitable nature of objects based on documents and evidences to be furnished by the assessee. Accordingly, the matter is restored to the file of the CIT (Exemption), Patna, with a direction to decide the issue afresh in accordance with law after granting reasonable opportunity of being heard to the assessee. The assessee is also directed to fully cooperate in the proceedings and file all necessary documents in support of its

claim. In the result, the appeal of the assessee is allowed for statistical purposes, with the direction to the learned CIT (Exemption) to re-examine the issue afresh in accordance with law after providing due opportunity of hearing to the assessee.

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

***Kolkata, the 22<sup>nd</sup> October, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 22.10.2025.

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