

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Pradip Kumar Choubey, Judicial Member  
and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. Nos.307, 327 & 328/Ran/2024**  
Assessment Years: 2022-23, 2023-24 & 2024-25

**Jharkhand Industries & Trade Association.....Appellant**  
Tiwari Market, Bank More,  
Tiwari Gali, Dhanbad, Jharkhand – 826001.  
**[PAN: AACAJ6085D]**

**vs.**

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

**Appearances by:**

Shri M. K. Choudhury, AR, appeared on behalf of the appellant.  
Shri Swaroop Singh, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : October 30, 2025

Date of pronouncing the order : November 12, 2025

**Per Pradip Kumar Choubey, Judicial Member:**

All the captioned appeals have been preferred by the assessee for the assessment years 2022-23, 2023-24 & 2024-25 against separate orders all dated 25.05.2024 of the Commissioner of Income Tax (Exemption), Patna [hereinafter referred to as 'CIT(E)'] rejecting the application filed in Form 10AB for grant of regular registration u/s 12A(1)(ac)(iii) of the Income Tax Act (hereinafter referred to as the 'Act') respectively. Since, the issues involved in all the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order. ITA No.307/Ran/2024 is taken as lead case for narration of facts.

2. ITA No.307/Ran/2024 - Brief facts of the case are that the assessee is a society and registered under the Societies Registration Act, 1860 and the assessee has been granted provisional registration u/s

12A(1)(ac)(vi) of the Act on 07.04.2022. The assessee society is involved in advancement of general public utility. The assessee filed an application in Form 10AB on 29.11.2023 for registration u/s 12A(1)(ac)(iii) of the Act but the same was rejected by Ld. CIT(E) on the ground non-production of bank ledger details of the assessee society.

3. Aggrieved by the said order, the assessee is in appeal before us. The ld. AR submitted that during the proceedings u/s 12A(1)(ac)(iii) of the Act before the ld. CIT(E), the assessee submitted details such as notes on activities, annual accounts, copies of bank accounts and ledger for the relevant period. He further submitted that the ld. CIT(E) cancelled the regular application in Form 10AB for registration u/s 12A of the Act on the ground of non-compliance on specific date and also non-submission of evidences of expenditures and details of beneficiaries ignoring the activities carried out by the assessee-society. The ld. AR prayed that the assessee society may be given for one more opportunity by remitting back the matter to the file of the ld. CIT(E) to substantiate its case.

4. Contrary to that, the ld. DR did not object the above prayer of the ld. AR.

5. Upon hearing the submissions of the counsels of the respective parties, we have perused the records and find that the assessee is a registered society and the assessee has been granted provisional registration u/s 12A of the Act and the assessee society was involved in advancement of general public utility. The assessee filed an application in Form 10AB on 29.11.2023 for regular registration u/s 12A of the Act. We also find that CIT(E) rejected the regular registration u/s 12A on the ground non-production of certain documents and non-compliance on the

date as fixed by the ld. CIT(E). The ld. CIT(E) in his order has observed the following:

*“In response to letter applicant simply submitted few documents without explaining any reason for the non-compliance made on the date fixed earlier. On going through the documents submitted by the applicant it is found that evidences in support of nature and amounts of receipts shown in the accounts were not furnished except receipts in respect of donations claimed to have taken. Copy of bank ledger as required under this office letter dated 08.12.2023, evidences in support of the expenditures and details of beneficiaries were not submitted.*

*4. Therefore, It is further held that the applicant failed 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 IT Act 1961. 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 is rejected.”*

5.1 Under the circumstances and on the request of the ld. AR of the assessee, in the interest of natural justice, we deem it fit to grant the assessee-society one more opportunity by remitting this matter back to the file of ld. CIT(E) to re-examine the case of the assessee. We direct the assessee to produce all relevant documents and strictly comply with the notices as and when issued by the ld. CIT(E) for grant of regular registration u/s 12 of the Act during the remand proceedings. The ld. CIT(E) is also directed to provide sufficient opportunity to the assessee of being heard and consider all the materials/documents submitted by the assessee and thereafter, grant the regular registration u/s 12A of the Act as deem fit and proper.

6. ITA Nos.327 & 328/Ran/2024 - Since the facts and issues involved in all the appeals are identical, therefore, our findings/directions given above in ITA No.307/Ran/2024 will mutatis mutandis apply ITA Nos.327

& 328/Ran/2024 also. Hence, ITA Nos.327 & 328/Ran/2024 are also allowed for statistical purposes.

7. In the result, all the captioned appeals filed by the assessee are allowed for statistical purposes.

***Kolkata, the 12<sup>th</sup> November, 2025.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 12.11.2025.

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