

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. No. 47/RAN/2025
Assessment Year : 2025-2026

&

I.T.A. No. 48/RAN/2025
Assessment Year : 2025-2026

**National Human Right and Crime-
Control Bureau,**

LS-48, First Floor, Harmu Housing Colony,
Doranda, Ranchi - 834002
[PAN: AACTN7990E]

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

**Commissioner of Income Tax,
Exemption, Ranchi,**

Aaykar Bhawan, 5A, Central Revenue Building,
Main Road, Ranchi - 834001

..... **Respondent**

Appearances by:

Assessee represented by : None
Department represented by : Kanhaiya Lal Kanak, CIT DR

Date of concluding the hearing : 13.11.2025
Date of pronouncing the order : 20.11.2025

ORDER

PER SONJOY SARMA, JUDICIAL MEMBER:

These two appeals, ITA No. 47/RAN/2025 and ITA No. 48/RAN/2025, are filed by the assessee against the common orders dated 12.12.2024 passed by the CIT (Exemption), Patna. In ITA No. 47/RAN/2025, the CIT (Exemption) rejected the assessee's application filed in Form 10AB seeking registration under section 12A(1)(ac)(iii) read with section 12AB(1)(b) of the Income-tax Act. In ITA No. 48/RAN/2025, the CIT (Exemption) rejected the assessee's

application in Form 10AB for grant of regular approval under clause (iii) of the first proviso to section 80G(5) of the Act.

2. Facts in brief are that the assessee had filed both applications seeking grant of registration/approval. The CIT (Exemption) issued multiple notices calling for necessary details and supporting documents. However, the assessee did not appear, nor did it file the required information. As a result, the CIT (Exemption) recorded that the assessee failed to comply with statutory requirements and therefore proceeded to pass ex parte orders, rejecting both applications.

3. Aggrieved, the assessee preferred these appeals before the Tribunal. The assessee stated that necessary documents and explanations could not be furnished due to unavoidable circumstances.

4. When the appeals were called for hearing, although notices had been duly served, none appeared on behalf of the assessee. Since the matters were pending for a considerable time, the Bench proceeded to hear the DR and perused the records. The Ld. DR submitted that the assessee is a habitual non-compliant entity, having failed to respond before the CIT (Exemption) as well as before the Tribunal. However, he stated that if the Tribunal considers it appropriate, a final opportunity may be granted in the interest of justice.

5. From the record, it is evident that the Ld. CIT (Exemption) passed both orders ex parte, solely because the assessee did not appear or file the documents required for consideration of its applications. Grant of registration under section 12A/12AB and approval under section 80G(5) requires verification of the objects, activities, and financials of the institution. Such verification could not be completed due to non-cooperation by the assessee. While the assessee has been non-cooperative, the orders passed are ex parte and therefore not on merits. Grant or denial of registration/approval affects

the substantive rights of the assessee. Therefore, in the interest of justice and fair play, one more opportunity should be granted, subject to strict compliance. We accordingly hold that the issues require fresh adjudication by the Ld. CIT (Exemption) after giving the assessee a final opportunity.

6. In terms of the above both matters are restored to the file of the ld.CIT (Exemption), Patna, with a directions that the CIT (Exemption) shall provide the assessee one final opportunity to furnish all required documents/evidence. The assessee shall strictly comply with the notices issued and shall not seek unnecessary adjournments. In case of non-compliance, the CIT (Exemption) shall be at liberty to pass order in accordance with law on the basis of materials available on record. The assessee is specifically directed to appear and submit all supporting evidence in order to substantiate its claim.

7. In view of the above discussion, both appeals filed by the assessee are allowed for statistical purposes, with a direction to the CIT(Exemptions), Patna to grant necessary relief to the assessee in accordance with law.

Order pronounced on 20.11.2025

Sd/-
(Ratnesh Nandan Sahay)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 20.11.2025
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

Assistant Registrar, Kolkata Benches