

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

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos.376 & 377/PAT/2025
(Assessment Years: 2025-26)**

Kayakalp Foundation
Geeta Aum Sadan, S.P. Bariyar
Path, Block A, Postal Park, Road
No.1, Patna-800001, Bihar
(Appellant)

CIT (Exemption)
2nd Floor, C.R. Building,
Birchand Patel Path,
Patha-800001, Bihar
(Respondent)

PAN No. AAETK5914F

Assessee by : Shri Rakesh Kumar, AR
Revenue by : Shri Md. AH Chowdhary, DR

Date of hearing: 26.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

These are appeals preferred by the assessee against the order of the Commissioner of Income-tax (Exemption)(hereinafter referred to as the "Ld. CIT(E)") dated 20.06.2025 for the AY 2025-26.

2. The Id. Counsel for the assessee submitted that the order was passed ex-parte before the learned CIT (E). The Id. Counsel for the assessee therefore prayed that the issue may kindly be restored to the file of the Id. CIT (A), so that issue could be decided on merit afresh.

2.1. The Id. DR on the other hand did not oppose the counsel of the assessee.

2.2. We after hearing the submission of the parties and perusing the material available on record, we find that apparently these appeals were decided ex-parte before the learned CIT (E). We note that despite numerous notices, none represented before the Id. CIT (E)

and the Id. CIT (E) passed an ex-parte order in limine without deciding the issues at merit, which in our opinion is in violation of Provisions of Section 250(6) of the Act. Therefore, in the interest of justice and fair play, this appeal is restored to the file of the learned CIT (E) with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee. It is further clarified that assessee should also not seek any adjournments unless otherwise required for valid and reasonable cause. The appeal of the assessee is allowed for statistical purposes.

3. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated:28.11.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna