

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 42/Ran/2025
(Assessment Year-2025-26)
(Virtual Hearing)

Vikas Seva Niketan, Neori Vikas, Near Ring Road Chowk, P.S. BIT, Ranchi-835217 (Jharkhand) PAN No. AAAAV 4655 M	Vs.	I.T.O. (Exemption), Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	17/11/2025
Date of pronouncement	20/11/2025

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. This appeal by the assessee is directed against the order of the learned Commissioner of Income Tax (Exemption), Patna [in short, the Id. CIT(E)] dated 24/12/2024 for the Assessment Year (AY) 2025-26. The assessee has raised following grounds of appeal:

- "1. That an application in Form 10AB was filed by the appellant for grant of registration under section 12A(1)(ac)(iii) of the Income tax Act, 1961, read with section 12AB(1)(b).*
- 2. That the proceeding was undergoing and an objection was raised that the dissolution clause is not appearing in the trust deed in case of dissolution, but this was baseless because dissolution clause is appearing in Niyamawali (Rules & Regulation) of the society under Clause 6 (a, b & c). Hence, the objection raised as such is not sustainable (Copy of Niyamawali enclosed).*
- 3. That in course of proceeding a time petition was lodged to adjourn the proceeding on 12th December 2024 and grant a new date on or after 20th December 2024.*
- 4. That thereafter the appellant was waiting for the communication of new date for hearing, no such communication reached to him as yet.*
- 5. That after long gap of time, when personal enquiry on 4th January 2025, it was came to our information that case has already been decided and application was rejected on 24th December 2024.*

6. *That hence the appellant was not provide proper opportunity to be heard and to produce his reply in the matter.*
 7. *That more other grounds may be given at the time of hearing.*
 8. *That now on the grounds mentioned here above the order passed by the Commissioner of Income tax (EXM), Patna is unjustified and not lawful, therefore it should kindly be cancelled of non-service of intimation of new date of hearing, the society has not been provided opportunity in proper way, which is unjustified. Hence the rejection order should be cancelled and matter should be restored and society must be allowed to be heard and/or allow the registration on the basis of document attached herewith.*
2. Facts of the case, in brief, are that an application in Form 10AB was filed by the appellant on 29/06/2024 before the Id. CIT(E) for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of Section 12A read with section 12AB(1)(b) of the Income Tax Act, 1961 (in short, the Act). The appellant was asked to submit its documents in regard to objects of the assessee-trust and the genuineness of its activities. On examination of the Trust Deed and the documents filed, a letter dated 06/12/2024 was issued to the applicant to file explanation with regard to rent agreement and electricity bill payment and details of bills and vouchers of all expenses, grant and fee received for previous three years and list of charitable activities carried out in last three years with beneficiaries name, address, ID Proof and confirmation. In response to the said letter, no reply was made by the assessee, therefore, the Id. CIT(E) rejection the application for granting regular registration.
 3. Aggrieved by the said order of the learned CIT(E), this appeal has been preferred by the assessee before this Tribunal.
 4. At the outset of hearing, the Id. AR of the assessee submitted that no proper opportunity was provided by the Id. CIT(E) to explain its claim, therefore, it is

prayed to restore the matter back to the file of Id. CIT(E) for deciding the issue afresh on merit.

5. On the other hand, the Id. Sr.DR for the revenue has raised no serious objection.
6. We have considered the rival submissions. Since no compliance was made by the assessee before the Id. CIT(E) and the issue is not decided on merit, we find it proper to send the matter back to the file of Id. CIT(E) to decide the issue afresh after giving a reasonable opportunity of being heard to the assessee. The assessee is also directed to appear before the Id. CIT(E) and submit all the documents/explanations as required by the Id. CIT(E). In the result, grounds of appeal are allowed for statistical purposes only.
7. In the result, this appeal of assessee is allowed for statistical purposes.

Order announced in open court on 20th November, 2025.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 20/11/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi