

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 30 & 31/Ran/2025

(Assessment Years-2017-18 & 2018-19)

Lady K.C. Roy Memorial Trust, Near Biswas Bhawan, HB Road, Lalpur, Ranchi-834001. PAN No. AAATL 8668 D	Vs.	I.T.O., Exemption Ward, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	05/01/2026
Date of pronouncement	05/01/2026

ORDER

PER: BENCH

1. These are the appeals filed by the assessee against the orders of the Id. CIT(A), NFAC, Delhi both dated 19/12/2024 for the A.Y. 2017-18 and 2018-19 respectively.
2. Shri Devesh Poddar, Id. Authorised Representative represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. It was submitted by the Id. Authorised Representative that the assessee had applied for registration under Section 12A of the Income Tax Act, 1961 (in short, the Act) on 30/03/2020. The return of income had been filed by the assessee and the return was processed under Section 143(1) to the impugned assessment year 2017-18 on 27/03/2019. It was a submission that the registration under Section 12A had been granted to the assessee on 17/09/2020. It was a submission that the assessee had filed rectification

application under Section 154 of the Act which came to be disposed by an order dated 07/02/2022. It was a submission that against the said 154, the appeal had been filed before the Id. CIT(A) and the Id. CIT(A) came to dismiss the appeal of the assessee vide order dated 19/12/2024. It was a submission that as the assessee had made the application for 12A and the assessee had been granted the registration on 17/09/2020. Much before the order under Section 154 was passed as the assessee had been granted registration, the assessee would be entitled to the benefits of Section 12A of the Act for all the years where the proceedings are pending. It was a submission that he had no objection if the issues are restored to the file of Assessing Officer for readjudication.

4. In reply, the Id. CIT-DR did not raise any serious objection.
5. Considering the submissions of the Id. AR and considering the fact that the assessee has been granted registration under Section 12A on 17/09/2020, the issues in both the appeals are restored back to the file of Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.
6. In the result, both the appeals of assessee are partly allowed for statistical purpose.

Order announced in open court on 05/01/2026

Sd/-
(RATNESH NAN DAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 05/01/2026
**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi