

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

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

ITA No. 25 & 26/Ran/2025

(Assessment Years-2023-24 & 2024-25)

Srijan Shodh Sansthan, Kowabad, Govindpur, Dhanbad-828109 (Jharkhand) <b>PAN No. AAVTS 1652 B</b>	Vs.	C.I.T. (Exemption) Patna.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
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(E), Patna both dated 30/11/2024 for the A.Y. 2023-24 and 2024-25 respectively in rejecting the assessee's claim for recognition under Section 80G(5) of the Income Tax Act, 1961 (in short, the Act).
2. None represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. A perusal of the order of the Id. CIT(E) shows that in para 4, the Id. CIT(E) has recorded that the documents have been submitted but no explanation has been given on the issue raised on the irrevocable clause. As it is noticed that the assessee has not given response in its entirety before the Id. CIT(E), the issues in these appeals are restored to the file of Id. CIT(E) to grant the assessee another opportunity to substantiate its case before the Id. CIT(E).

4. 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 NANDAN 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