

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 446/Ran/2024
(Assessment Year-2025-26)

Avadh Bihari Smarak Educational Trust, SC Block-B, Gangajal Valley Apartment, Near Sirdi Sai Hospital, Bariatu, Ranchi-834009 (Jharkhand) PAN No. AAITA 2878 C	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	07/01/2026
Date of pronouncement	07/01/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Patna dated 23/09/2024 denying the assessee the benefit of recognition under Section 80G of the Income Tax Act, 1961 (in short, the Act).
2. None represented on behalf of the assessee and only adjournment application is filed 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)

and the assessee has not provided all the details before the Id. CIT(E), therefore, the issues in this appeal 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, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 07/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 07/01/2026

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi