

**आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची**

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI  
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

**आयकर अपील सं./ITA No.80/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2024-2025)**

<b>Swami Vivekanand Seva Trust,</b> C/o Ramakrishna Mission, Vivekanand Society, L-Road, Bistupur, Jharkhand-831001	Vs.	<b>CIT(Exemption) Circle Patna</b>
स्थायी लेखा सं./PAN No. : <b>AACTS 8514 R</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Rajib Ranjan, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	06/01/2026
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	06/01/2026

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order passed by the Id.CIT(E), Patna, dated 20.09.2024.

2. None for the assessee.

3. Ld. CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by the Id. CIT(E), therefore, requested for upholding the order of the Id.CIT(E).

4. We have considered the submissions of Id. CIT-DR. A perusal of the facts of the present case and the order of the Id. CIT(E) clearly shows that the assessee had not furnished the details before the Id. CIT(E). This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(E) for readjudication afresh after granting the assessee adequate opportunity of being heard.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 06/01/2026.

**Sd/-**

**(RATNESH NANDAN SAHAY)**

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**राँची** Ranchi; दिनांक Dated 06/01/2026

Prakash Kumar Mishra, Sr.P.S.

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi