

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. Nos.406&407/Pat/2025**  
Assessment Year: 2023-24

**Mainstream School For Autism & Special Care  
Foundation.....Appellant**

C-18, Shri Krishna Puri,  
Near Basawan Park,  
Boring Road, Patna- 800001..  
**[PAN: AANCM1550D]**

**vs.**

**CIT, Exemption, Patna..... Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Md. A H Choudhury, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 05, 2026

Date of pronouncing the order : January 07, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

Both the captioned appeals filed by the assessee are directed against the separate orders both dated 11.08.2025 passed by the CIT(Exemption), Patna rejecting final registration u/s 12A & regular approval u/s 80G of the Income Tax Act, 1961 (the ‘Act’) respectively. Since, the issues involved in both the appeals are relating to registration and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order.

2. Brief facts of the case are that the assessee is a non-profit company and an application in Form 10AB was filed on 18.02.2025 by the assessee for grant of regular registration section 12A and regular approval u/s 80G of the Act. The ld. CIT(E) rejected both the applications for final registration u/s 12A and regular approval u/s 80G of the Act due to non-compliance on behalf of the assessee.

3. Dissatisfied with the above order, the assessee has filed the present appeals before this Tribunal. At the time of hearing, the assessee did not turn up before this Bench although Registry has issued notices to the assessee. As no one turned up at the time of hearing, we cannot keep this appeal pending for inordinate period, therefore, we heard the matters with the assistance of the ld. DR.

4. The ld. DR stated that the assessee is a habitual defaulter and it did not turn up before the ld. CIT(E) and even before this Bench, therefore, the present appeals need to be dismissed in limine.

7. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee did not turn up before the ld. CIT(E) and the ld. CIT(E) rejected both the applications filed u/s 12A and 80G of the Act without considering the explanations and documents of the assessee. We, therefore, in the interest of justice and fair play, feel it necessary to remand both the issues back to the file of the ld. CIT(E) with a direction to re-examine the issues afresh after giving reasonable opportunity of being heard to the assessee. We also direct the assessee to comply all notices and submit all the relevant documents/details during the remand proceedings for granting of regular registration section 12A and regular approval u/s 80G of the Act.

5. In terms of the above, the appeals of the assessee are allowed for statistical purposes.

**Kolkata, the 7<sup>th</sup> January, 2026.**

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 07.01.2026.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches