

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना
IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA
BEFORE SHRI GEORGE MATHAN, JM & SHRI RAJESH KUMAR, AM
आयकर अपील सं./ITA Nos.544 & 545/PAT/2025

(निर्धारण वर्ष / Assessment Year :2024-2025)

Samman Foundation, Ravi 203, Sauram Apartments, Opp. Vasna Bus Stop, Vasna Ahmedabad, Gujarat-380007	Vs.	CIT(Exemption), Patna
स्थायी लेखा सं./PAN No. : AAKCS 7166 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri D.V.Pathi, AR
राजस्व की ओर से /Revenue by	:	Md. A.H.Chowdhary, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	16/01/2026
घोषणा की तारीख/ Date of Pronouncement	:	16/01/2026

आदेश / O R D E R

Per Bench :

These two appeals are filed by the assessee against the order of the Ld.CIT(Exemption), Patna, both dated 25.09.2025 passed for the assessment year 2024-2025.

2. At the outset, it is found that both the appeals of the assessee are filed by 03 days each. In this regard, the assessee has filed an application for condonation of delay stating sufficient reasons for delay in filing both the appeals before the Tribunal, which are found reasonable. Ld. CIT-DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 03 days each in filing both the appeals before the Tribunal is condoned and both appeals of the assessee are admitted for hearing.

3. It was submitted by the Id. AR that the Id. CIT(E) has rejected/cancelled the application filed by the assessee trust for registration u/s.12A(1)(ac)(iii) read with Section 12AB(1) of the Act along with provisional registration granted u/s.12A(1)(ac)(vi) in form 10AC for A.Y.2023-2024 to 2025-206 and approval u/s.80G of the Act without affording sufficient opportunity of being heard to the assessee. It was the submission that the matter may be restored to the file of Id. CIT(E) to decide the issue afresh enabling the assessee to file the relevant documents to substantiate its claim before the Id. CIT(E).

4. In reply, Id CIT-DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by the Id. CIT(E). It was submitted that the order passed by the Id. CIT(E) deserve to be upheld.

5. We have considered the rival submissions. On perusal of the impugned orders in both the appeals of the assessee, it is found that the assessee-trust has already shown its inability to produce the documents as required by the Id. CIT(E), however, during the course of hearing, Id. AR submitted that one more opportunity be provided to the assessee to substantiate its claim before the Id. CIT(E). In view of the above, in the interest of justice, the issues in both the appeals appeal are restored to the file of the Id. CIT(E) for readjudication the issues afresh after granting the assessee adequate opportunity of being heard.

6. In the result, both appeals of assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 16/01/2026.

Sd/-
(RAJESH KUMAR)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

पटना / Patna; दिनांक Dated 16/01/2026

प्र.कु.मि/PKM, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, पटना / ITAT, Patna