

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 473/Ran/2024

(Assessment Year-N/A)

(Virtual Hearing)

Chandravanshi Educational Foundation, C/O-R C Chandravanshi Welfare Trust, Garhwa-833114 (Jharkhand) PAN No. AAGCC 7713 F	Vs.	C.I.T.(Exemption), Patna.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri Kanhaiya Lal Kanak, CIT-DR
Date of hearing	12/11/2025
Date of pronouncement	29/01/2026

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. This appeal by the assessee is directed against the order of the learned Commissioner of Income Tax (Exemptions), Patna [in short, the Id. CIT(E)] dated 27/09/2024. The assessee has raised following grounds of appeal:

- "1 For that the Ld. CIT has erred in rejecting the renewal of registration when the entire documents as directed has been furnished.
2. For that the Ld. CIT has failed to appreciate that the Appellant was engaged in educational activity.
3. For that the Ld. CIT has erred in ignoring the fact that the appellant is registered with the corresponding authorities for educational purposes.
4. For that the Ld. CIT has erred in ignoring the documents produced before him.
5. For that the whole order is bad in fact and law of the case and is fit to be annulled/modified and/or set aside and restored back to the file of learned CIT.
6. For that other grounds, if any, shall be urged at the time of hearing of the appeal."

2. We found from perusal of the record that there is a delay of eight days in filing this appeal before this Tribunal, for which a petition for condonation of

delay was filed mentioning the fact that the order of Id. CIT(E) was served on the assessee electronically. The department was gradually moving towards e-assessments and the notices were being served to the assessee online/electronically and the assessee was unaware with the e-proceedings and failed to take note of the order issued electronically. The delay was not intentional and deliberate and beyond the control of the assessee and prayed that the delay may be condoned. The Id. Sr.DR did not raise any serious objections. Therefore, considering the contents made in the condonation petition and the meagerness of the delay, we condone the delay in filing the appeal before this Tribunal.

3. Facts of the case, in brief, as mentioned in the order of Id. CIT(E) are that an application in Form 10AB was filed on 30/03/2024 by the appellant i.e. Chandravanshi Educational Foundation for grant of regular registration under sub clause (iii) of clause (ac) of sub-section (1) of Section 12A read with section 12AB(1)(b) of the Income Tax Act, 1961 (in short, the Act). The applicant is a non-profit company. During the course of proceedings taken under Section 12AB of the Act in order to examine the objects of the applicant and the genuineness of its activities, the appellant trust was requested to submit certain documents as mentioned in paragraph Nos. 2 and 3 of the order of the Id. CIT(E). However, as per the impugned order, the appellant did not submit complete details and evidences in support of the nature and genuineness of its receipts and expenditures as shown in the annual account, bank ledgers in respect of the bank accounts maintained by the applicant. Further, the Id. CIT(E) noted that though, the documents

submitted by the applicant trust was that it runs a polytechnic college at Garhwa but could not submit any document showing approval/permission granted from the competent authority to carry out such activities. The Id. CIT(E), accordingly, cancelled the provisional registration earlier granted under Section 12A(1)(ac)(vi) in Form No. 10AC dated 24/09/2021 on the ground that the applicant failed to prove the genuineness of its activities claimed to have been made in accordance with the objects for which the society was constituted wholly for charitable or religious purposes within the meaning of Section 11 read with section 2(15) of the Act and also failed to prove the compliance of other law which is required for carrying out the said activities.

4. Aggrieved by the impugned order, this appeal has been filed by the appellant before this Tribunal.
5. During the appellate proceedings before us, the Id. AR of the appellant submitted that the Id. CIT(E) ignored the documents submitted by the appellant trust before him and passed the order in haste without giving the appellant trust reasonable opportunity to explain its case.
6. The Id. CIT-DR, on the other hand, supported the order of the Id. CIT(E).
7. We have considered the rival submissions and found that it is imperative on the part of the Id. CIT(E) to provide the appellant trust reasonable and sufficient opportunity to explain its case before rejecting the said application made under Section 12AB(1)(b) of the Act. Thus, we restore the matter back to the file of Id. CIT(E) to provide the appellant trust some more opportunity to explain its case and then take a final decision.

8. In the result, this appeal of the assessee is allowed for statistical purposes only.

Order announced in open court on 29th January, 2026

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 29/01/2026

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi