

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member  
and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No.450/Ran/2024**

Assessment Year: 2025-26

**Ankur Rural And Tribal Development  
Society.....Appellant**

C/o R K Bittu, Betar Kendra,  
Niwaranpur, P. & PS Doranda  
Ranchi-834002..

**[PAN: AACTA0483B]**

vs.

**CIT (Exemption), Patna.....Respondent**

**I.T.A. No.451/Ran/2024**

Assessment Year: 2025-26

**Ramshobha Educational Welfare  
Trust.....Appellant**

Om Sai Apartment, Flat No.104,  
104, Anantpur, Doranda Ranchi – 834002..

**[PAN: AACTR0074R]**

vs.

**CIT (Exemption), Patna.....Respondent**

**I.T.A. No.452/Ran/2024**

Assessment Year: 2024-25

**Sarvoday Electronics And Welfare  
Trust.....Appellant**

C/o Saket Bihari, Booty, ITI, Sainik Colony,  
Booty More, Ranchi – 834001..

**[PAN: AAMTS6970K]**

vs.

**CIT (Exemption), Patna.....Respondent**

**Appearances by:**

Shri P S Paul, CA appeared on behalf of the appellant.

Md. Shadab Ahmed, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 20, 2026

Date of pronouncing the order : January 21, 2026

## **ORDER**

### **Per Sonjoy Sarma, Judicial Member:**

The captioned appeals have filed by the different assesseees against separate orders dated 25.09.2024, 25.09.2024 & 24.09.2024 passed by the CIT(Exemption), Patna rejecting application for registration u/s 80G of the Income Tax Act, 1961 (the 'Act'). Since the issues involved in all these appeals are common, therefore, they were heard together and are being disposed of by this common order for the sake of convenience. First, we take up as a lead ITA No.450/Ran/2024 and the finding of this will apply to other connected appeal mutatis mutandis.

2. ITA No.450/Ran/2024 - Brief facts of the case are that the assessee is a society and an application in Form 10AB was filed on 28.03.2024 by the assessee for grant of regular approval u/s 80G of the Act. The ld. CIT(E) rejected the application for grant of regular approval u/s 80G of the Act due to non-submission of satisfactory evidences by the assessee.

3. Dissatisfied with the above order, the assessee has filed the present appeals before this Tribunal. At the time of hearing, the ld. AR submitted that the assessee is now ready to submit the relevant documents for registration u/s 80G of the Act and prayed that the appeal may be remanded back to the file of the ld. CIT(E).

4. The ld. DR did not object to the above submission of the ld. AR.

5. We, after hearing both the parties and perusing the materials available on record, find that the assessee did not produce the relevant documents before the ld. CIT(E) and the ld. CIT(E) rejected the application for grant of regular approval u/s 80G of the Act due to non-

submission of documents. We, therefore, on the request of the assessee and in the interest of justice and fair play, feel it necessary to remand the issue back to the file of the ld. CIT(E) with a direction to re-examine the issue 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 application for registration u/s 80G of the Act. ITA No.450/Ran/2024 is therefore allowed for statistical purposes.

6. Since the issues involved in ITA Nos.451&452/Ran/2024 are identical in facts and circumstances, our findings and directions in ITA No.450/Ran/2024 shall apply mutatis mutandis to these appeals as well.

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

***Kolkata, the 21<sup>st</sup> January, 2026.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 21.01.2026.

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