

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.448/Ran/2024

Assessment Year: 2025-26

Rastra Samvardhan SamitiAppellant

Vill: Shriniketan P.O Niwaranpur,

Ranchi- 834002..

[PAN: AABTR8271R]

vs.

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

I.T.A. No.449/Ran/2024

Assessment Year: 2025-26

Girija Memorial Welfare Trust.....Appellant

Om Sai Apartment Flat 104,

Anantpur, Doranda Near Over Bridge,

Ranchi- 834002..

[PAN: AABTG9411G]

vs.

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

Appearances by:

None appeared on behalf of the appellant.

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

Date of concluding the hearing : January 22, 2026

Date of pronouncing the order : January 29, 2026

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeals filed by the different assesseees are directed against the separate orders dated 24.09.24 & 23.09.24 passed by the CIT(Exemption), Patna rejecting application for registration u/s 80G of the Income Tax Act, 1961 (the 'Act') for Assessment Year 2025-26 respectively. Since the issues involved in both the appeals are common, therefore, the appeals are being heard together and disposed of by this

common order for the sake of convenience. First, we proceed to deal with ITA No.448/Ran/2024.

2. Brief facts of the case are that the assessee is a trust and an application in Form 10AB dated 29.03.24 was filed by the assessee for grant of application for registration u/s 80G(5) of the Act. The ld. CIT(E) rejected the application for registration u/s 80G of the Act due to non-submission of supporting documents by the assessee.

3. Dissatisfied with the above order, the assessee has filed the present appeals before this Tribunal. At the time of hearing, none appeared on behalf of the assessee. Since issue involved requires adjudication and the appeal cannot keep pending indefinitely, therefore we heard the matters with the assistance of the ld. DR.

4. The ld. DR supported the order of the ld. CIT(E).

5. We, after hearing the ld. DR and perusing the materials available on record, find that the ld. CIT(E) rejected the application filed in Form 10AB for registration u/s 80G of the Act due to non-submission of supporting documents. We, therefore, 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. Hence, ITA No.448/Ran/2024 is allowed for statistical purposes.

6. Since the facts and issues involved in both the appeals are identical and common, therefore, our above decision in ITA No.448/Ran/2024

shall apply mutatis mutandis as well to ITA No.449/Ran/2024. Accordingly, ITA No.449/Ran/2024 is also allowed for statistical purposes.

7. In the result, both the captioned appeals are allowed for statistical purposes.

Kolkata, the 29th January, 2026.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 29.01.2026.

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