

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA BENCH", PATNA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.532/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2025-2026)

Adhin Ajab Lal Manjhi Children S Educational Society Gami Tola, Katihar, C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-700069	Vs	CIT(Exemption), Patna
PAN No. :AABTA 1123 H		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri Siddarth Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Md. A.H. Chowdhury, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	02/02/2026
घोषणा की तारीख/ Date of Pronouncement	:	02/02/2026

आदेश / O R D E R

Per George Mathan, JM:

This is an appeal filed by the assessee against the order of the Id. CIT(E), Patna, dated 24.09.2025 for the assessment year 2025-2026, thereby rejecting the application filed for registration u/s.12A of the Act.

2. It was submitted by the Id. AR that by mistake the assessee had filed wrong form relevant to the provision of section 10(23C)(vi) of the Act. Insofar as the assessee had filed the form in form No.10AB. It was submission that the claim was to be made in from 10AB under clause 12A(iii)(iv) of the Act. It was submission that the assessee may be granted an opportunity to rectify the necessary form before Ld.CIT(Exemption).

3. In reply, the Ld.Sr CIT-DR submitted that the assessee having admitted that the wrong provision has been applied, the assessee may be permitted to file a fresh form, if so desired by the assessee.

4. We have considered the rival submissions. As it is noticed that the form 10AB has been filed but the wrong provision has been referred to, the issues in this appeal are restored to the file of the Ld.CIT(Exemption) to permit the assessee to rectify the provisions under which the application is to be filed. After the assessee rectifies the said application on the opportunity that is to be given by the Ld.CIT(Exemption), the Ld.CIT(Exemption) shall adjudicate the issue afresh.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/02/2026.

Sd/-
(LAXMI PRASAD SAHU)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

पटना Patna; दिनांक Dated 02/02/2026

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. 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,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna