

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.270/Pat/2025**  
Assessment Year: 2021-22

**Bihar State Educational Infrastructure Development Corporation Limited.....Appellant**

Shiksha Bhawan Bihar Rastrabhasha Parisad Campus,  
Acharya Shivpujan Sahay Path,  
Sampatchak Phulwari, Patna -800004.  
**[PAN: AAECB1859M]**

**vs.**

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

**Appearances by:**

Shri D. V. Pathy, Sr. Adv., appeared on behalf of the appellant.

Md. A H Chowdhury, CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 27, 2026

Date of pronouncing the order : January 28, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal filed by the assessee is directed against the order passed by the CIT(Exemption) for the assessment year 2021-22.

2. At the time of hearing, the learned counsel for the assessee fairly submitted that against an order passed by the CIT (Exemption) under section 264 of the Income-tax Act, 1961, no appeal lies before the Tribunal. Accordingly, he prayed for withdrawal of the present appeal.

3. On the other hand, the ld. DR did not raise any objection to the prayer made by the assessee.

4. After considering the submissions of both sides and in view of the settled legal position that an appeal against an order passed under section 264 of the Act is not maintainable before the Tribunal, the prayer of the assessee is accepted. Accordingly, the appeal is dismissed as withdrawn.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

***Kolkata, the 28<sup>th</sup> January, 2026.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 28.01.2026.

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