

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.513/Pat/2025

TRY.....Appellant

Tilak Nagar, Road No.2,

Patna, Bihar- 800014..

[PAN: AABAT0549B]

vs.

ACIT, Exemption, Circle, Patna..... Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Praveen Kishore, CIT DR, 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 captioned appeal filed by the assessee is directed against the order dated 23.09.2025 passed by the CIT(Exemption), Patna rejecting grant of regular approval u/s 80G of the Income Tax Act, 1961 (the ‘Act’) respectively.

2. Brief facts of the case are that the assessee is a society and an application in Form 10AB was filed by the assessee for grant of regular approval u/s 80G of the Act. The ld. CIT(E) rejected the approval u/s 80G of the Act.

3. Dissatisfied with the above order, the assessee has filed the present appeals before this Tribunal. At the time of hearing, the

assessee did not turn up before this Bench although Registry has issued notices to the assessee. As no one turned up at the time of hearing, we cannot keep this appeal pending for inordinate period, therefore, we heard the matters with the assistance of the ld. DR.

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

7. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee has taken ground that the assessee had submitted all required documents to prove the genuineness of the activities of the society but the ld. CIT(E) failed to consider the same while rejecting the grant of regular approval u/s 80G of the Act. 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 relevant documents/details, if any required, during the remand proceedings for grant of approval u/s 80G of the Act.

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

Kolkata, the 28th 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