

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH, GUWAHATI
(THROUGH VIRTUAL HEARING AT KOLKATA)**

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI LAXMI PRASAD SAHU, AM**

**ITA Nos. 282 & 283/GTY/2025
(Assessment Years:2025-26)**

**Shri Deepak Nabam Living
Home**
DNM in Christ Senki Park,
Itanagar, papum Pare,
Itanagar-791110, Arunachal
Pradesh

Vs.

ITO, Ward,
North Lakhimpur,
PIN-787001, Assam

(Appellant)

(Respondent)

PAN No. AADAD3354N

Assessee by : Shri Mohd Nazim, CA

Revenue by : Shri Sanjay Jha, DR

Date of hearing: 10.02.2026

Date of pronouncement: 10.02.2026

ORDER

Per George Mathan, JM:

These are appeals filed by the assessee against the orders of the Commissioner of Income Tax (Exemption), Kolkata (hereinafter referred to as the "Ld. CIT(E)") in appeal nos. CIT (Exemption), Kolkata/2025-26/12AA/11180 & CIT (Exemption), Kolkata/2025-26/12AA/11182 vide order dated 16.08.2025 & 24.08.2025 respectively.

2. Shri Mohd Nazim, CA, represented on behalf of the assessee and Shri Sanjay Jha, DR represented on behalf of the Revenue.

3. It was submitted that the assessee filed applications for registration u/s 12A(1)(ac)(iii) & 80G of the Income-tax Act, 1961 (the Act) as it is engaged in social and charitable activities. It was submitted that the CIT(E) provided inadequate opportunity to furnish the required documentation to support the application. It was further submitted that due to limited timeframe and procedural constraints, the assessee was unable to gather and submit the necessary documents within the time limit. It was a prayer that the issues may be restored to the file of the CIT(E), so that the assessee would provide all the details before the Id. CIT(E). This being so, and in the interests of justice, we are of the view that the issues in this appeal must be restored to the file of the Id. CIT(E) for re-adjudication after granting the assessee adequate opportunity of being heard.
4. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 10.02.2026.

Sd/-
(LAXMI PRASAD SAHU)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 10.02.2026

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata