

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA 'DB' BENCH AT KOLKATA**

**[Virtual Court]**

**Before**

**SHRI SONJOY SARMA, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 529/PAT/2025  
Assessment Year: 2025-26**

Satyam Educational and Social Enhancement Trust	Vs.	CIT(Exemption), Patna
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>PAN: AADTS9928A</b>		

**Appearances:**

**Assessee represented by** : Amit Shaw, Adv.

**Department represented by** : Md. A H Chowdhury, CIT (DR).

Date of concluding the hearing : 29-January-2026

Date of pronouncing the order : 09-February-2026

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Exemption)-Patna [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of registration u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 26.09.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

*"1. For that on the facts and in the circumstances of the case, the order passed by the Ld. CIT(Exemption), Patna dated 26.09.2025 rejecting the application filed by the assessee trust in Form 10AB for grant of regular registration u/s 12A is arbitrary, bad in law, and is liable to be quashed.*

*2. For that on the facts and in the circumstances of the case, the Ld. CIT(Exemption), Patna was not justified in rejecting the application in Form 10AB merely because the assessee trust had applied for grant of regular*



*approval under the wrong clause of Sec. 12A, being sub-clause (vi)(B) of clause (ac) of section 12A(1).*

*3. For that the Ld. CIT(Exemption) ought to have treated the existing application as filed under the correct sub-clause (iii) or (iv) and granted approval or in the alternative, provided the opportunity to rectify the defect.*

*4. For that the Ld. CIT(Exemption) ought to have granted registration u/s 12AB w.e.f. the date of application in Form 10AB, treating the wrong clause selection as a curable procedural defect.*

*5. That the appellant craves leave to add, alter or delete all or any of the grounds of appeal.”*

3. Brief facts of the case are that the assessee is a Trust and had filed an application in Form No. 10AB on 17.02.2025 for grant of regular registration under sub-clause (vi)B of clause (ac) of subsection (1) of section 12A read with section 12AB(1)(b) of the Act. The Ld. CIT (Exemption) issued a letter dated 06.03.2025 requiring the assessee to submit various details to verify the objects of the trust, the genuineness of its activities etc. In response to another letter dated 22.08.2025, the assessee filed its reply; on perusal of which the Ld. CIT (Exemption) noted that for earlier years i.e. AYs 2021-22 and 2022-23, the assessee had claimed exemption u/s 10(23C)(vi) of the Act and the same was allowed by the CPC. Further, the Ld. CIT (Exemption) noted that section 12A(1)(ac)(vi)(B) of the Act provides that where activities of the trust or institution have *commenced and no income or part thereof of the said trust or institution has been excluded from the total income on account of applicability of section 10(23C)(via)(vi)(v)(iv) of the Act or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities* and in view of the facts of the case and the express provision, the application of the assessee was not tenable and was rejected.



4. Aggrieved with the order of the Ld. CIT (Exemption), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. It was submitted by Ld. AR that the assessee had sought for regular approval and the required details were filed. But Form No. 10AB was filed on 17.02.2025. The assessee was a new trust. It was submitted that the new provisions were introduced and, therefore, it had a *bona fide* claim for registration which should have been allowed by the Ld. CIT (Exemption).

6. The Ld. DR relied upon the order of the Ld. CIT(E).

7. We have considered the submissions made. In the interest of justice and fair play, the Bench was of the view that the order of the Ld. CIT (Exemption) has been made by treating the time-limit specified in section 12A(1)(vi)(B) as a condition for granting the approval as the application could be filed at any time after the commencement of such activities and the documents filed for establishing the genuineness of the activities have not been appreciated. Therefore, it was considered to grant one more opportunity to the assessee and, therefore, the order of the Ld. CIT(E) is hereby set aside and the issue is remanded to him to examine the application of the assessee on merits and thereafter pass an order in accordance with law after providing an opportunity of being heard to the assessee and after considering the details to be filed as the assessee claims that its activities are genuine and therefore, the approval ought to have been granted.

8. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.



**Order pronounced in the open Court on 9<sup>th</sup> February, 2026.**

*Sd/-*

**[Sonjoy Sarma]**  
Judicial Member

*Sd/-*

**[Rakesh Mishra]**  
Accountant Member

Dated: 09.02.2026

*Bidhan (Sr. P.S.)*



*Copy of the order forwarded to:*

1. **Satyam Educational and Social Enhancement Trust, C/o, Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata, West Bengal, 700069.**
2. **CIT(Exemption), Patna.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Patna Benches, Patna.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata