

4. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 26/02/2026.

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER  
Cuttack, Dated: 26/02/2026

sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

*\*Ranjan, Sr. PS*

Copy to:

1. Assessee - Dr Narayan Prasad Das Memorial Charitable Public Trust, At-Tigiria, PO: Tigiria, Dist: Cuttack
2. Revenue: ITO (Exemption), Cuttack
3. CIT(A), Cuttack
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack