

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 284/Ran/2025

(Assessment Year: 2026-27)

Mahesh Poddar Jankalyan Sansthan, J S Lane, Gandhi Chowk, Upper Bazar, Ranchi-834001 (Jharkhand) <b>PAN No. AABTM 6166 G</b>	Vs.	I.T.O., Exemption Ward, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	11/02/2026
Date of pronouncement	05/03/2026

**ORDER**

**PER: RATNESH NANDAN SAHAY, A.M.**

1. This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Patna dated 27/06/2025.
2. None represented on behalf of the assessee but Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. The Id. CIT-DR submitted that the Id. CIT(E) provided sufficient opportunities to the assessee, the assessee did not appear before the Id. CIT(A) and only furnished part compliance/details. He strongly supported the order passed by the Id. CIT(E).
4. We have considered the facts and we have also perused the orders of the lower authorities. A perusal of the order of the Id. CIT(E) in the impugned case shows that the Id. CIT(E) has recorded in his order that multiple opportunities had been given to the assessee right from 15/01/2025 to

03/06/2025 and the assessee has chosen to only part comply with the notices issued to the assessee. As it is noticed that the assessee has not responded to the notices completely, the Id. CIT(E) has rejected the application for grant of regular approval under Section 80G(5) of the Act. Considering the facts of the case, we are of the view that the assessee must be granted another opportunity to represent its case before the Id. CIT(E). In the circumstances, we restore the issues in the appeal back to the file of Id. CIT(E) for readjudication after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate in the set aside proceedings before the Id. CIT(E). The assessee is also directed to furnish all the documents with its possession before the Id. CIT(E) to substantiate its claim. It is also directed that the assessee should not seek adjournment without there being a justified reason.

5. In the result, appeal of the assessee stands allowed for statistical purposes.

Order pronounced in open court on 05/03/2026.

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated: 05/03/2026

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi