

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

**BEFORE : SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 591& 592/Agr/2025
Assessment Year : 2025-26**

Hari Anant Vikas Samiti 01, Madhuwan Colony, Thatipur Gwalior (M.P.) - 474 011	V	CIT (Exemption) Bhopal M.P. 462 011
PAN : AABAH0596G		
(Appellant)(Respondent)		

Assessee by	None
Department by	Shri Sukesh Kumar Jain, PCIT, DR

Date of hearing	18/02/2026
Date of pronouncement	18/02/2026

ORDER

PER SUNIL KUMAR SINGH, JUDICIAL MEMBER

These appeals have been preferred by the assessee against the order dated 17.10.2025 passed on assessee's application No. CIT(Exemption), Bhopal/2025-26/12AA/11059 and application No. CIT(Exemption), Bhopal/2025-26/12AA/11060 respectively, wherein Ld. CIT(E) has dismissed assessee's applications for the registration u/s 12AB of the Income Tax Act, 1961 for want of relevant documents and non-compliance.

2. The facts and issues involved in both these appeals are similar, hence for the sake of brevity and convenience, both these appeals are being decided by this common order.

3. Briefly stating, appellant applied before Ld. CIT(E) in form 10AB for registration of appellant trust under the new provisions of the Act. Ld. CIT(E) issued notices, requesting assessee to furnish certain documents and required

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CIT (Exemption)Bhopal

details to process the application and verify the objects and activities of the assessee. Ld. CIT(E) was not satisfied with the response of assessee received through portal and further issued show cause notices 10.10.2025 requesting assessee to provide documentary proof and location of activities i.e. ledger accounts, letter for the received grant in AID, evidences with regard to the incentive to farmers DBT and bank details along with bank statement etc. Assessee neither responded to the request of the concerned revenue authority nor sought any adjournment for submitting the required documentary evidence. Ld. CIT(E), thus rejected assessee's claim for want of submissions.

4. Appellant is in the appeal before this tribunal on the sole ground that Ld. CIT(E) has passed the impugned order in violation of the principles of natural justice without affording proper and reasonable opportunity of hearing to the appellant.

5. Perused therecords. None responded for the appellant. Heard Ld. DR for the respondent revenue, who supported the impugned order.

6. We notice that the show cause notice dated 10.10.2025 required compliance from the assessee by 14.10.2025 and the impugned order was passed on 17.10.2025 for non-compliance. We are of the consistent view that the grant of only four days time to assessee for making submissions in response to the above show cause notice can not be treated to be sufficient. The impugned orders have thus been passed in gross violation of the principles of natural justice. In such facts and circumstances and in the interest of justice, we set aside the impugned orders and remit the matters back to the file of Ld. CIT (E) with the direction to decide the matter on merits afresh in accordance with the law after affording sufficient opportunity of hearing to the assessee. The appeals are liable to be allowed for statistical purposes.

7. In the result, the both the appeals ITA No. 591/Agr/2025 & ITA No. 592/Agr/2025 are allowed for statistical purposes. Impugned orders are set aside.

Order pronounced in the open court on 18.02.2026

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 27/02/2026

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

ITA No. 591& 592/Agr/2025

Hari Anant Vikas Samiti

CIT (Exemption)Bhopal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, Agra