

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'B' BENCH, KOLKATA**

**Before Shri P.M. Jagtap, Accountant Member  
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 846/KOL/ 2013**

***Abodh Memorial Trust,.....Appellant***  
***Rabindra Sarani,***  
***Khatra-722 140,***  
***Dist. Bankura,***  
***West Bengal***  
***[PAN : AACTA 9479 R]***

***-Vs.-***

***Commissioner of Income Tax,.....Respondent***  
***Durgapur,***  
***Office of the Commissioner of Income Tax,***  
***City Center,***  
***Durgapur-713 216***

**Appearances by:**

*N o n e, for the assessee*  
*Shri Niraj Kumar, CIT, D.R., for the Department*

Date of concluding the hearing : December 17, 2015

Date of pronouncing the order : January 06, 2016

**O R D E R**

**Per Shri P.M. Jagtap:-**

This appeal filed by the assessee is directed against the order of Income Tax Officer (Technical), Durgapur dated 22.03.2013 purportedly passed by the Id. Commissioner of Income Tax, Durgapur rejecting the application of the assessee for registration under section 12A of the Act.

2. At the time of hearing of this appeal before us, none has appeared on behalf of the assessee. In the ground raised in this appeal, the main grievance raised by the assessee is that its application for registration under section 12A of the Act has been rejected by the Id. CIT vide his impugned order without giving any ground or opportunity for hearing and this position, which is clearly evident from the impugned order passed by the Id. CIT, is not disputed even by the Id. D.R. We, therefore, consider it fair and proper and in the interest of justice to set aside the

impugned order of the Id. CIT and to remit the matter back to him for disposing of the application of the assessee for registration under section 12A of the Act by passing a well reasoned and well discussed order after giving the assessee proper and sufficient opportunity of being heard.

**3. In the result, the appeal of the assessee is treated as allowed.**

Order pronounced in the open Court on January 06, 2016.

Sd/-

Sd/-

**(S.S. Viswanethra Ravi)**  
**Judicial Member**

**(P.M. Jagtap)**  
**Accountant Member**

**Kolkata, the 6<sup>th</sup> day of January, 2016**

*Copies to :* (1) **Abodh Memorial Trust,**  
**Rabindra Sarani,**  
**Khatra-722 140,**  
**Dist. Bankura,**  
**West Bengal**

(2) **Commissioner of Income Tax,**  
**Durgapur,**  
**Office of the Commissioner of Income Tax,**  
**City Center,**  
**Durgapur-713 216**

(3) **Commissioner of Income Tax, Durgapur**  
(4) **The Departmental Representative**  
(5) **Guard File**

*By order*

*Assistant Registrar,*  
*Income Tax Appellate Tribunal,*  
*Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**