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आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष) Before श्री ऐ. टी. वर्की, न्यायीक सदस्य एवं/and श्री वसीम अहमद, लेखा सदस्य)
 [Before Shri A. T. Varkey, JM & Shri Waseem Ahmed, AM]

I.T.A. No. 2223/Kol/2017

Assessment year:

Association of Minority Professional Academic Institute (PAN:AADAA3778K)	Vs.	Commissioner of Income-tax(E), Kolkata.
Appellant		Respondent

Date of Hearing	25.04.2018
Date of Pronouncement	18.07.2018
For the Appellant	Shri Anil Kochar, Advocates
For the Respondent	Md. Usman, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This appeal filed by the assessee is against the order of Ld. CIT(E), Kolkata dated 22.08.2017 for rejecting the application filed in Form 10A for registration u/s. 12AA of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

2. The assessee Institute came into existence as a Society on 15.12.2010 vide certificate of registration and applied in Form 10A for registration u/s. 12AA of the Act on 28.02.2017, which was rejected by order dated 22.08.2017. Aggrieved, the assessee society is before us.

3. We note that the Ld. CIT(E) taking note that none was appearing before him and since the assessee society has not bothered to produce copy of audited financial report and I. T. returns, was of the opinion that without these documents he is unable to adjudicate the genuineness and nature of activities. So, he rejected the application of assessee society u/s. 12AA of the Act.

4. It has to be kept in mind that at the time of grant of registration u/s. 12AA of the Act, the Ld. CIT(E)'s jurisdiction is only to verify the objects of the Institution/Trust and look into the genuineness of the activities, meaning thereby that he has to satisfy himself that the objects are charitable in nature and the activities being carried on or to be carried on are genuine, meaning thereby that they are in consonance for achieving the charitable object and nothing else. The Ld. CIT(E) while discharging his duty for grant of registration u/s. 12AA of the Act has to restrict himself in the field which we have stated above.

5. We, therefore, set aside the ex parte order of Ld. CIT(E) and remand the matter back to the file of Ld. CIT(E) to adjudicate the application preferred by the assessee society in the light of the aforesaid observation after affording reasonable opportunity of being heard to the assessee. The assessee society to produce documents called for the Ld. CIT(E) to grant registration u/s. 12AA of the Act.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 18/07/2018

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : `18th July, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Association of Minority Professional Academic Institute, C/o S. L. Kochar, Advocate, 5, Ashutosh Chowdhury Avenue, Kolkata-700 019.
2. Respondent – CIT(E), Kolkata.
3. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Sr. Pvt. Secretary