

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH : KOLKATA

[Before Hon’ble Shri S.S.Godara, JM & Hon’ble Shri M.Balaganesh, AM]

I.T.A No. 471/Kol/2018

Assessment Year :

Kutchina Foundation
[PAN: AADTK 0329 B]
(Appellant)

-vs-

CIT(E), Kolkata

(Respondent)

For the Appellant : None

For the Respondent : Shri Radhey Shyam, CIT DR

Date of Hearing : 24.12.2018

Date of Pronouncement : 28.12.2018

ORDER

Per M.Balaganesh, AM

1.This is an appeal filed by the assessee against the order of rejecting the registration u/s 12AA of the Act pursuant to the application preferred by the assessee in form no. 10A on 22.06.2017. We find that the Ld. CIT(E) had dismissed the application seeking registration u/s 12AA of the Act on the ground that the details called for by the Ld. CIT(E) had not been furnished / complied by the assessee trust.

2. None appeared on behalf of the assessee.

3. We have heard the ld. DR. We find that in the interest of justice and fair play, we deem it fit and appropriate to set aside this appeal to the file of Ld. CIT(E) for giving

another opportunity to the assessee for furnishing the requisite details that the CIT(E) had called for. The assessee is hereby directed to comply with the same and furnish all the details not later than 28.02.2019 before the Ld. CIT(E). The Ld. CIT(E) is given liberty to seek further details in connection with the activities of the assessee trust which the assessee is also directed to comply in time. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the Court on 28.12.2018

Sd/-

[S.S. Godara]
Judicial Member

Sd/-

[M.Balaganesh]
Accountant Member

Dated : 28.12.2018
SB, Sr. PS

Copy of the order forwarded to:

1. Kutchina Foundation, C/o, Salarpuria Jajodia & Co., 7, C.R. Avenue, Kolkata-700072.
2. CIT(E), Kolkata, 10B, Middleton Row, Kolkata- 700071.
- 3..C.I.T.(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches