

IN THE INCOME TAX APPELLATE TRIBUNAL 'D' BENCH, KOLKATA

Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member

I.T.A. No. 1247/Kol/2018

M/s UTTARAN.....Appellant
[PAN : AAATU 7754 P]

Vs.

CIT(Exemption), KolkataRespondent

Appearances by:

NONE

Shri Radhe Shyam, CIT-DR, appearing on behalf of the Respondent.

Date of concluding the hearing : February 27th, 2019

Date of pronouncing the order : March 20th, 2019

O R D E R

Per J. Sudhakar Reddy :-

This appeal by the assessee against the order dated 26.04.2018 passed by the Commissioner of Income Tax (Exemptions), Kolkata ['CIT(Exemption)'].

2. None appeared on behalf of the assessee despite issual of notice. Earlier also there was no representation to the notice fixing the hearing on 04.02.2019. Under the circumstances, we dispose off this case ex parte qua the assessee on merit.

3. After hearing the ld. DR and perusing the impugned order passed by the CIT(Exemption), Kolkata, we find that the application of the assessee for registration u/s 12AA of the Act was dismissed for non-prosecution. The assessee convinced us that it was prevented by sufficient cause from not appearing before the ld. CIT(Exemption). Under the circumstances, we deem it proper to restore the matter to the file of the CIT(Exemption), Kolkata for fresh adjudication in accordance with law, after giving the assessee sufficient opportunity of being heard in the interest of justice, subject to payment of costs of Rs.1,000/- in favour of Prime Minister Relief Fund. The ld. DR

suggests that the assessee may file its application electronically and seek proper advice in this regard.

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

Kolkata, the 20th March, 2019.

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 20.03.2019
(RS, Sr. PS)

Copy of the order forwarded to:

1. M/s UTTARAN, 105, Canal South Road, PO-Dhapa, PS-Pragati Maidan, Kol-105.
2. CIT(Exemption), Kolkata .
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order
Assistant Registrar
ITAT, Kolkata Benches