

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,  
*IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH “B” KOLKATA*

Before **Shri J.Sudhakar Reddy, Accountant Member** and  
**Shri S.S.Godara, Judicial Member**

**ITA No.1783/Kol/2019**

Swabhumi India Foundation Kolkata, 37, Jessore Road Dumdum North 24 Parganas Pin-700 074 <b>[PAN No.AAXTS 0593 D]</b>	बनाम / V/s.	Commissioner of Income Tax (Exemption), 10 B, Middleton Road, Kolkata-71
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Miraj D Shah, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Supriya Pal, JCIT-DR
सुनवाई की तारीख/Date of Hearing	20-09-2019
घोषणा की तारीख/Date of Pronouncement	18-10-2019

**आदेश /O R D E R**

PER S.S.Godara, Judicial Member:-

Our instant order is disposed of assessee’s application seeking early hearing of the main appeal **ITA No. 1783/Kol/2019** arising against the Commissioner of Income Tax (Exemption)- Kolkata’s order dated 17.07.2019 involving proceedings u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961; in short ‘the Act’ with the counsel of both parties. We propose to deal with the main appeal itself for adjudication..

2. It transpires during the course of hearing that the assessee has sought sec. 12AA registration by filing its application in Form 10A dated 24.05.2019. It claimed itself to be a trust incorporated vide a duly executed trust deed dated 13.12.2018 for carrying out charitable activities u/s. 2(15) of the Act. Our attention is invited to CIT(Exemption)’s order under challenge dated 17.07.2019. The assessee’s authorized

representative sought adjournment on 24.06.2019. The case was postponed for hearing to 15.07.2019 and on the said date, nobody appeared at the assessee's behest. The CIT(Exemption) has declined the assessee's registration for the said default on account of its counsel's non-appearance. The assessee has filed its counsel's duly sworn in affidavit dated 28.02.2019 that he could not appear before the CIT-(Exemption) on 15.07.2019 on account of his illness. The said solemn averments have nowhere been rebutted from the Revenue side. We therefore deem it appropriate in these peculiar facts that larger interest of justice would be met in case that assessee's sole substantive grievance seeking sec. 12AA registration is restored back to CIT(Exemption) for afresh adjudication on merits as per law within three effective opportunities of hearing. We ordered accordingly.

3. The assessee's appeal ITA No. 1783/Kol/2019 is allowed for statistical purposes in above terms. Its early hearing petition is rendered infructuous.

Order pronounced in open court on 18/10/2019

Sd/-  
(लेखा सदस्य)  
(J.Sudhakar Reddy)  
Accountant Member

Sd/-  
(न्यायिक सदस्य)  
(S.S.Godara)  
Judicial Member

\*Dkp-Sr.PS

दिनांक:- 18/10/2019 कोलकाता / Kolkata

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Swabhumi India Foundation Kolkata, 37, Jessore Road  
DumDum North 24-Paarganas, Pin-700 074
2. प्रत्यर्थी/Respondent-CIT(Ex), 10B, Middleton Road, Kolkata-71
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता/DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
कोलकाता ।