

IN THE INCOME TAX APPELLATE TRIBUNAL "A"
BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member

I.T.A. No.451/Kol/2020
Assessment Year: 2020-21

Akalipur Sri Ramakrishna Sarada Sevashrama.....Appellant
Akalipur, Nalhati,
Suri, Birbhum-731237
[PAN: AADTA2616B]

vs.

CIT(E), Kolkata.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Md. Ghayas Uddin, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 08, 2022

Date of pronouncing the order : June 16, 2022

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 28.11.2019 of the Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as 'CIT(E)']. The assessee in this appeal has agitated the action of the CIT(E) in rejecting the application of the assessee for registration u/s 12A of the Income Tax Act (hereinafter referred to as the 'Act') as a charitable institution.

2. No one has put in appearance on behalf of the assessee despite notice. Therefore, we proceed to decide the appeal on merits after hearing the Id. DR and after going through the records.

3. At the outset, the Id. DR invited our attention to the impugned order of the CIT(E) to submit that the same is an ex parte order. The Id. CIT(E) has rejected the application of the assessee in limine for want of appearance of the assessee and to submit necessary details for verification of the financial transactions of the assessee. The assessee in its grounds of appeal has taken the plea that no notice of hearing was ever served upon the

assessee by the CIT(E). That the impugned ex parte order has been passed without affording any opportunity to the assessee to present its case.

Since, it is the case of the assessee that it had not received any notice of hearing and the impugned order of the Id. CIT(E) is an ex parte order rejecting the application of the assessee for registration u/s 12A of the Act in limine, therefore, in our view, interest of justice will be well-served if the assessee is given an opportunity to present its case before the CIT(E). In view of this, the impugned order of the CIT(E) is set aside and the matter is restored to the file of the CIT(E) for decision afresh. Needless to say that CIT(A) will give proper and adequate opportunity to the assessee to present its case.

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

Kolkata, the 16th June, 2022.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: .06.2022.

RS

Copy of the order forwarded to:

1. Akalipur Sri Ramakrishna Sarada Sevashrama
2. CIT(E), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches