

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.663/Kol/2022
Assessment year: 2022-23

B.B.D. Bag Professional Association

(Formerly known as B.B.D. Bag Professional Study Circle Association).....Appellant

Aradhna Apartment,
1st Floor, FL-102A, P-2,
New CIT Road,
Kolkata-700073.
[PAN: AAICB8766D]

vs.

CIT(Exemption), Kolkata.....Respondent

Appearances by:

Shri Siddarth Agarwal, Advocate, appeared on behalf of the appellant.
Shri Sudipta Guha, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 22, 2023

Date of pronouncing the order : February 22, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 22.09.2022 of the CIT(Exemption) [hereinafter referred to as the 'CIT(E)'].

2. At the outset, the ld. Counsel for the assessee has submitted that the assessee-association moved an application for registration u/s 80G of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'). That on the date of hearing, the assessee-association had moved an adjournment application to the ld. CIT(E). However, the ld. CIT(E) did not consider the same and passed the ex parte order. The ld. Counsel has submitted that

the assessee-association may be given an opportunity to present its case before the CIT(E). We are of the view that the principles of natural justice will be well-served, if the assessee-association 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(E) will give proper 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 22nd February, 2023.

Sd/-
[डॉक्टर मनीष बोरड /Dr. Manish Borad]
लेखा सदस्य /Accountant Member

Sd/-
[संजय गर्ग /Sanjay Garg]
न्यायिक सदस्य /Judicial Member

Dated: 22.02.2023.

RS

Copy of the order forwarded to:

1. B.B.D. Bag Professional Association
(Formerly known as B.B.D. Bag Professional Study Circle Association)
2. CIT(Exemption), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches