

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

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.756/Kol/2022

Educational Board of Vocational Training and Development.....Appellant
238B, Acharya Jagadish Chandra Bose Road,
L.R.Sarani, S.O, Kolkata-20.
[PAN: AABTE2208F]

vs.

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

Appearances by:

Shri Avishek Tibrial, AR, appeared on behalf of the appellant.

Shri G. Hukugha Sema, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : April 26, 2023

Date of pronouncing the order : April 28, 2023

आदेश / ORDER

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

The captioned appeal has been preferred by the assessee-trust against the order dated 28.10.2022 of the Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as the 'CIT(E)'].

2. The assessee is aggrieved by the action of the CIT(E) in dismissing the application of the assessee for grant of approval u/s 80G(iii) of the Income Tax Act (hereinafter referred to as the 'Act').

3. At the outset, the ld. counsel for the assessee has invited our attention to the impugned order of the CIT(E) to submit that the ld. CIT(E) has dismissed the application of the assessee by a two line order mentioning that the assessee has not furnished any proof that it had applied in Form 10A for provisional registration and further that the assessee has not obtained any order of provisional registration in Form

10AC. He, therefore, rejected the application of the assessee for final registration u/s 80G(iii) of the Act. The ld. counsel has invited our attention to the copy of the Form 10A placed on the file and received by the Department vide Acknowledgement No.101561210310122. The ld. counsel has further invited our attention to Form 10AC which is the order granting provisional approval dated 08.02.2022. The ld. counsel therefore, has submitted that the ld. CIT(E) has wrongly dismissed the application of the assessee.

4. The ld. DR could not rebut the above factual aspect.

5. In view of the above, 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 on the application of the assessee for grant of approval u/s 80G of the Act.

6. In the result, the appeal of the assessee-trust is treated as allowed for statistical purposes.

Kolkata, the 28th April, 2023.

Sd/-
[गिरीश अग्रवाल /Girish Agrawal]
लेखा सदस्य/Accountant Member

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

Dated: 28.04.2023.

RS

Copy of the order forwarded to:

1. Educational Board of Vocational Training and Development
2. CIT(Exemption), Kolkata
3. CIT
(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches