

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 454/Kol/2023
Assessment Year: 2023-24

Shree Jain Ratna Seva Trust 26/1, Ramesh Mitra Road Kolkata - 700029 [PAN: AADTS1761M]	Vs	Commissioner of Income Tax (Exemption), Kolkata
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri N. Kedia, Advocate
Revenue by :	Shri Sunil Kr. Agarwala, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 25/07/2023
घोषणा की तारीख /Date of Pronouncement: 06/09/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal has been preferred by the assessee against the order of Learned Commissioner of Income Tax (Exemption), (hereinafter referred to as "the ld. CIT(E)"), passed under Rules 2C or 11AA or 17A of the Income Tax Rules, 1962 under Form No. 10AD, rejecting the application for registration under clause (iii) of second proviso to sub-Section (5) of Section 80G of the Income Tax Act, 1961 (hereinafter 'the Act').

2. We have heard rival contentions and perused the records placed before us. We find that before the ld. CIT(E), there was no compliance by the assessee to the notices of hearing issued and the issue of grant of approval for registration u/s 80G(5) of the Act was decided *ex-parte*. On account of new norms of ITBA, where the notices are sent through e-mails, one cannot ignore the possibility that certain assessee/s who

are not well-versed with these new technical changes may have not been able to take note of the notices issued by the Id. CIT(E). Therefore, in the interest of justice and being fair to both the parties, we deem it fit to restore the issue to the file of the Id. CIT(E), for *de-novo* adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of violations of the principles of natural justice. The Id. CIT(E) is directed to pass a speaking order after dealing with the merits of the case.

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

Order pronounced in the Court on 6th September, 2023 at Kolkata.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 06/09/2023
*SC SrPs

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata