

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Shri Girish Agrawal, Accountant Member**

**I.T.A. No. 940/KOL/2023**

***Suchana The Uttor Chandipur Community  
Society,.....Appellant  
At Uttar Phalgoni, Khanjanpur,  
Uttar Chandipur, Khanjanpur B.O.,  
Birbhum-731236, West Bengal  
[PAN: AADAS8151Q]***

**-Vs.-**

***Commissioner of Income Tax  
(Exemptions),.....Respondent  
Kolkata,  
10B, Middleton Row, (6h Floor),  
Kolkata-700071***

**- A N D -**

**I.T.A. No. 943/KOL/2023**

***Jyogopalpur Youth Development  
Centre,.....Appellant  
At Jyogopalpur, Sandeshkhali,  
North 24-Parganas-743446,  
West Bengal  
[PAN: AAATJ7312A]***

**-Vs.-**

***Commissioner of Income Tax  
(Exemptions),.....Respondent  
Kolkata,  
10B, Middleton Row, (6h Floor),  
Kolkata-700071***

**Appearances by:**

*Shri P.K. Ray, A.R., appeared on behalf of the assessee*

*Shri Avijit Adhikari, JCIT, appeared on behalf of the Revenue*

**Date of concluding the hearing : January 16, 2024**  
**Date of pronouncing the order : January 17, 2024**

**O R D E R**

**Per Rajpal Yadav, Vice-President (KZ):-**

For the sake of convenience, we are disposing of two independent appeals by this common order. These appeals are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Exemption), Kolkata dated 8<sup>th</sup> August, 2023 passed in the case of Suchana The Uttor Chandipur Community Society [PAN: AADAS8151Q], whereas dated 31<sup>st</sup> July, 2023 passed in the case of Jyogopalpur Youth Development Centre [PAN: AAATJ7312A].

2. Brief facts of both the appeals are that they are existing Trust and earlier enjoying registration under section 12AA of the Income Tax Act. After introduction of the new Scheme, the assesseees have applied for registration, which applications were allowed by the Department and copy of the order is available in Form No. 10AC at page no. 133. The Registrations were granted provisionally from 24<sup>th</sup> September, 2021. Meanwhile the assesseees have filed one more application in Form No. 10AB. In the application at Serial No. 2, there is a narration – “02-Sub-

clause (iii) of clause (ac) of sub-section (1) of section 12A”. It is pertinent to take note of this clause, which reads as under:-

*“(iii) where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier”.*

3. On perusal of the application, ld. Commissioner formed an opinion that this clause is meant for grant of provisional registration. In these cases, already provisional registration has been granted. The assesseees are required to file an application within six months prior to expiry of period of the provisional registration or within six months from the commencement of activity, whichever event occurs first.

4. With the help of ld. Representatives, we have gone through the record carefully. It emerges out that basically application of the assessee ought to have been under section 12A, sub-clause (1)(ac)(i), where a regular registration for a period of five years ought to be granted. Automatically dismissal of the applications of assesseees resulted on account of wrong mention of the clause in the application form. Had an opportunity would have been provided in the system, the assesseees could have rectified this application and mentioned correct provision that these

applications be treated under section 12A(1)(ac)(i). Considering the hardship faced by the assesseees, we deem it appropriate to relegate this issue to the file of Id. CIT(Exemption) with a direction that application in Form No. 10AB should be construed as if filed under clause 12A(1)(ac), sub-clause (i). The applications are to be considered on merit for grant of registration for a fixed period, not be treated to grant a provisional registration.

**5. In the result, both the appeals are allowed in above terms.**

Order pronounced in the open Court on 17/01/2024.

Sd/-

Sd/-

**(Girish Agrawal)**  
**Accountant Member**

**(Rajpal Yadav)**  
**Vice-President (KZ)**

***Kolkata, the 17<sup>th</sup> day of January, 2024***

*Copies to :*

*(1) Suchana The Uttor Chandipur Community Society,  
At Uttar Phalgoni, Khanjanpur,  
Uttar Chandipur, Khanjanpur B.O.,  
Birbhum-731236, West Bengal*

*(2) Joygopalpur Youth Development Centre,  
At Joygopalpur, Sandeshkhali,  
North 24-Parganas-743446, West Bengal*

*(3) Commissioner of Income Tax (Exemptions),  
Kolkata,  
10B, Middleton Row, (6h Floor),  
Kolkata-700071*

ITA No. 940/KOL/2023  
Suchana The Uttor Chandipur Community Society  
&  
ITA No. 943/KOL/2023  
Joygopalpur Youth Development Centre

(4) CIT- , Kolkata;  
(5) The Departmental Representative  
(6) Guard File  
TRUE COPY

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**