

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 224/PAT/2023
Assessment Year: 2023-2024**

***Arshadi Foundation,..... Appellant
Shaikh Bazar Tulsipur,
Kanika Rajbati, S.O.,
Cuttack Sadar, Cuttack-753008, Odisha
[PAN: AAITA4558K]***

-Vs.-

***Commissioner of Income Tax (Exemptions),
Patna,.....Respondent
Central Revenue Building,
Birchand Patel Marg, Patna-800001,
Bihar***

Appearances by:

*Shri Dharmendra Kumar, CA, appeared on behalf of the
assessee*

*Md. A.H. Chowdhary, CIT(D.R.), appeared on behalf of the
Revenue*

Date of concluding the hearing : January 22, 2024

Date of pronouncing the order : January 24, 2024

O R D E R

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

The present appeal is directed at the instance of
assessee against the order of ld. Commissioner of Income

Tax (Exemptions), Patna dated 24th May, 2023 passed for A.Y. 2023-24.

2. The assessee has taken four grounds of appeal, but its grievance revolves around a single issue, namely ld. CIT has erred in not granting registration under section 12AB of the Income Tax Act.

3. Brief facts of the case are that the assessee has filed an application in Form 10AB on 16.11.2022 for grant of regular registration under section 12A(1)(ac)(iii) of the Income Tax Act. The ld. Commissioner perused the record and thereafter issued a show-cause notice dated 18.05.2023 requiring the assessee to submit specific details. Those details were not submitted by the assessee and accordingly he rejected the application of the assessee.

4. Before us, the assessee has filed a paper book running into 138 pages. The assessee has placed on record all the details, which were called for by the ld. CIT(Exemptions). The ld. Counsel for the assessee submitted that for want of proper opportunity, the assessee could not produce the necessary material before the ld. CIT(Exemptions).

5. The ld. CIT(DR), on the other hand, submitted that the ld. CIT(Exemptions) has granted two opportunities to the assessee. He took us through paragraph no. 3 of the impugned order, whereby it revealed that vide letters dated 16.05.2023 and 18.05.2023, information were called for from the assessee.

6. We have duly considered the rival contentions and gone through the record carefully. A perusal of the impugned order would reveal that ld. CIT(Exemptions) simultaneously issued two letters within a gap of two days and the time given in these two letters was only one week. It is not ascertainable, whether Income Tax Portal was visited by the ld. Representative of the assessee or not in between such a short span of time. Therefore, we are of the view that the impugned order is not sustainable. We remit this issue to the file of ld. CIT(Exemptions) for re-adjudication after proper service of notice upon the assessee.

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

Order pronounced in the open Court on 24.01.2024.

Sd/-
(Manish Borad)
Accountant Member

Sd/-
(Rajpal Yadav)
Vice-President

Kolkata, the 24th day of January, 2024

- Copies to :*(1) *Arshadi Foundation,*
Shaikh Bazar Tulsipur,
Kanika Rajbati, S.O.,
Cuttack Sadar, Cuttack-753008, Odisha
- (2) *Commissioner of Income Tax (Exemptions),*
Patna,
Central Revenue Building,
Birchand Patel Marg, Patna-800001,
Bihar
- (3) *CIT-*
- (4) *The Departmental Representative*
- (5) *Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.