

**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. 912/KOL/2023

***City Level Programme of Action for
Street and Working Children,.....Appellant
2, Sarat Ghosh Garden Road,
Dhakuria, Kolkata-700031
[PAN: AAAAC2589D]***

-Vs.-

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

Appearances by:

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

*Shri Abhijit Kundu, CIT (D.R.), appeared on behalf of
the Revenue*

Date of concluding the hearing : January 18, 2024

Date of pronouncing the order : January 25, 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), Kolkata dated 04.07.2023.

2. The solitary grievance of the assessee is that ld. CIT(Exemptions) has erred in rejecting the application filed by the assessee for grant of registration under Section 12A(1)(ac)(iii) of the Income Tax Act.

3. Brief facts of the case are that the ld. CIT(Exemptions) has dismissed the application of the assessee without adjudicating on merit. It appears that earlier assessee was granted a provisional registration and assessee has filed an application for grant of registration under section 12A(1)(ac)(iii) of the Income Tax Act. According to the ld. CIT, the assessee failed to submit certain clarification and this application was considered as pre-mature in time.

4. On due consideration of the above facts, we are of the view that might have some technical error in filing the application Form in 10AC. The assessee has mentioned as 12A(1)(ac)(i) instead of 12A(1)(ac)(iii) because of this minor error, ld. Commissioner considered as if the application is for provisional registration and he dismissed the application because provisional registration was still valid. Therefore, we are of the view that application of the assessee be construed under section 12A(ac)(iii) of the Income Tax Act for grant of regular registration and the same be decided on merit. The assessee is directed to submit necessary details to the ld. CIT(Exemptions).

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

Order pronounced in the open Court on 25/01/2024.

Sd/-

(Girish Agrawal)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 25th day of January, 2024

*Copies to :(1) City Level Programme of Action for
Street and Working Children,
2, Sarat Ghosh Garden Road,
Dhakuria, Kolkata-700031*

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

(3) CIT- , Kolkata;

(4) The Departmental Representative;

(5) Guard File

TRUE COPY

By order

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

Laha/Sr. P.S.