

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

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

I.T.A. No. 923/KOL/2023

**AGRAGATI,.....Appellant
At Kalikata, Rashpur, Amta,
Islampur, Joypur B.O.,
Howrah-711401, West Bengal
[PAN: AABTA2928E]**

-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 23, 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 06.07.2023 passed under section 12A of the Income Tax Act.

2. With the assistance of Id. Representatives, we have gone through the record carefully. It emerges out that Id. CIT(Exemptions) has rejected the claim of the assessee in Form 10AD by holding that registration in terms of Form 10AB is still valid. It is pertinent to observe that provisional registration is a separate aspect than grant of regular registration under section 12A(i)(ac), sub-clause (iii) of the Income Tax Act. Therefore, this issue is remitted back to the file of Id. CIT(Exemptions) for re-adjudication of the application of the assessee for grant of regular registration in Form under section 12AB(1)(ac)(iii) of the Income Tax Act.

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

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

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 25th day of January, 2024

*Copies to :(1) AGRAGATI,
At Kalikata, Rashpur, Amta,
Islampur, Joypur B.O.,
Howrah-711401, West Bengal*

(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.