

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'ए', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष**  
**Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member**

**I.T.A. No.856/Kol/2023**  
**Assessment Year : 2018-19**

**La Martiniere Provident Fund.....Appellant**  
**11, Dr. U.N. Brahmachari Street,**  
**Kolkata – 700017.**  
**[PAN: AAATL2603A]**

**vs.**

**ITO, Exemption Ward-1(4), Kolkata..... Respondent**

**Appearances by:**

Shri A. K. Tibrewal, FCA, appeared on behalf of the appellant.

Shri B. K. Singh, JCIT-Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 01, 2024

Date of pronouncing the order : February 08, 2024

**आदेश / ORDER**



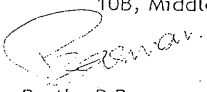

**संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 05.07.2023 of the National Faceless Appeal Centre [hereinafter referred to as the 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee in this appeal has agitated against the action of the lower authorities in denying the exemption claimed by the assessee u/s 10(25) of the Act.

3. The contention of the ld. counsel for the assessee has been that the assessee is a provident fund duly recognised by the Commissioner of Income Tax. However, the lower authorities have rejected the claim of the assessee for exemption u/s 10(25) of the Act on the ground that the assessee has not furnished recognition certificate issued by the

Commissioner of Income Tax. The ld. counsel has submitted that earlier the said certificate was not traceable, however, now the assessee has traced the said certificate, the copy of which has been placed at page 1 of paper book. The contents of which are reproduced as under:

	<p>Office of the Chief Commissioner of Income Tax, Kolkata-I Technical Section, Aaykar Bhawan, 1<sup>st</sup> Floor P-7, Chowringhee Square, Kolkata-700 069. Telefax - 033-2213-6485</p>	①
Name of the Provident Fund	: La Martiniere Provident Fund	
PAN	: AAATL2603A	
Name and address of the Employer	: La Martiniere, Calcutta. 11, Dr. U.N.Brahmachari Street, Kolkata - 700017.	
<b><u>ORDER</u></b>		
Recognition is hereby accorded under Rule 3(1) of Part A, Fourth Schedule of the Income Tax Act, 1961 as required under Rule 77(5) of the Income Tax Rules, 1962 to the La Martiniere Provident Fund created on 28.02.1931. This shall take effect on and from 30-11-2007.		
The recognition is subject to applicable conditions of Income Tax Act & Rules in future.		
 (A.K. BALA) Commissioner of Income Tax, Kolkata - XI Kolkata		
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Office of the Chief Commissioner of Income Tax, Kolkata - I Technical Section, 1 <sup>st</sup> floor, Aaykar Bhawan P-7 Chowringhee Square, Kolkata - 700 069		
M. No.	itotech/LM/PF/2007-08/137	18 <sup>th</sup> December, 2007
Copy of Order forwarded to :-		
1)	The Trustees La Martiniere Provident Fund 11, Dr. U.N.Brahmachari Street Kolkata - 700017.	
2)	The Commissioner of Income Tax Kolkata - XI 10B, Middleton Row, Kolkata - 700 071.	
3)	The Income Tax Officer, Ward-32(3) 10B, Middleton Row, Kolkata - 700 071.	
	Partha P Barman Income Tax Officer Hqrs., Technical, Kolkata.	
<small>La Martiniere-Order</small>		

4. In view of the above, the matter is accordingly restored to the file of the CIT(A) to examine the said certificate and allow the claim of the assessee, if so admissible, accordingly.

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

***Kolkata, the 8<sup>th</sup> February, 2024.***

Sd/-

[गिरीश अग्रवाल /Girish Agrawal]  
लेखा सदस्य/Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य/Judicial Member

Dated: 08.02.2024.

RS

*Copy of the order forwarded to:*

1. La Martiniere Provident Fund
2. ITO, Exemption Ward-1(4), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches