

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'C', KOLKATA

[Before Shri Sonjoy Sarma, Judicial Member &
Shri Girish Agrawal, Accountant Member]

I.T.A. No. 919/Kol/2023

Kalyan	vs	CIT (Exemptions), Kolkata
PAN: AAAAK 3836 F		
Appellant		Respondent

Date of Hearing	03.01.2024
Date of Pronouncement	06.02.2024
For the Assessee	Shri P.K. Ray, AR
For the Revenue	Shri Abhijit Kundu, CIT, DR

ORDER

Per Sonjoy Sarma, JM:

This appeal of the assessee is directed against the order dated 29.07.2023 passed by CIT (Exemptions).

2. Brief facts of the case are that the assessee has filed an application u/s 12A(1)(ac)(iii) of the Act in Form 10AB before Id. CIT(E), Kolkata. However, application of the assessee filed before CIT(E) was rejected by citing that the application filed by the assessee was premature and non-maintainable as earlier order has been passed in Form 10AC is still valid till 2026-2027.

3. Aggrieved by the above order, assessee is in appeal before this Tribunal stating that the impugned order passed by the Id. CIT(E) erred in law and fact by which not granting any benefit in respect of permanent registration as claimed u/s 12AB of the Act by assessee before him merely by quoting that application of the assessee was premature as earlier order Form 10AC is still valid till A.Y. 2026-2027. The Id. AR therefore, prayed before the bench as the assessee complied necessary rule 17A of the Income Tax Rule, 1962 for application along with requisition documents and

also complied the necessary requisite as stated in section 12AB(1)(b)(i) prescribed time to time for registration u/s 12A(1)(ac)(iii) of the Income Tax Act. However, the claim of the assessee was turned down by CIT(E). Therefore, the ld. AR prayed before the bench stating that direction may be given to the CIT(E) for grant of permanent registration to the assessee u/s 12AB of the Act as against the decision passed by ld. CIT(E) against the assessee.

4. On the other hand, ld. DR supported the decision passed by the ld. CIT(E).

5. We after hearing the rival submission of the parties and perused the material available on record and find it necessary to direct the ld. CIT(E) to reconsider the application of assessee for permanent registration filed u/s 12AB of the Act in accordance with law after giving necessary opportunity of being heard to the assessee. In terms of above, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 06.02.2024.

Sd/-

Sd/-

(Girish Agrawal)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 06.02.2024
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Kalyan, At village Bongabari, Post Office Vivekanandanagar, Purulia, Purulia-I, Vivekananda Nagar, S.O. West Bengal-723147.
2. Respondent – CIT (Exemptions), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

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By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata