

| आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER

I.T.A. No. 1126/Kol/2023
Assessment Year: 2023-24

Rotary Club of Jadavpur Trust 6A, North Road Jadavpur Kolkata - 700032 [PAN : AAATR8066R]	Vs	Commissioner of Income Tax (Exemption), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri A.K. Indra, C.A.
Revenue by :	Shri Rakesh Kumar Das, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 08/02/2024
घोषणा की तारीख /Date of Pronouncement: 19/02/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The present appeal is directed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), Kolkata (hereinafter the "ld. CIT(E)") dt. 28/08/2023, rejecting the Registration under 80G(5)(iii) of the Income Tax Act, 1961 ("the Act").

2. At the outset, the ld. Counsel for the assessee submitted that, the sole ground on which the ld. CIT(E) has rejected the grant of registration to the assessee trust, is that the assessee did not comply with the hearing notices fixing the hearings on 08/08/2023 and 22/08/2023 and neither the assessee file the necessary documents as called for by the ld. CIT(E). Before us, the ld. Counsel for the assessee submitted that, the Secretary of the assessee trust, who was entrusted pursue the matter of registration was down with enteric fever and was on complete bed rest on the advise of the attending physician. Therefore, he could not access

the e-mail on which the notices of hearing were sent resulting to non-compliance. He further stated that, the assessee did not have any *malafide* intention to evade the proceedings and at this stage can only pray before the Tribunal for restoring the matter to the Id. CIT(A) for fresh adjudication after considering the issue on merits. The Id. D/R though not leaving his grounds, could not controvert this factual position and did not oppose to this contention of the assessee.

3. We have heard rival contentions and find that the assessee had a reasonable cause for not complying before the Id. CIT(E), which he has explained before this Tribunal. Under these given facts and circumstances, we deem it fit and proper to set aside the issue to the file of the Id. CIT(E) for fresh adjudication, after giving the assessee sufficient opportunity of being heard. The assessee is directed to file all the documents/evidences in support of its claims. The Id. CIT(E) shall pass a speaking order after considering the same.

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

Order pronounced in the Court on 19th February, 2024 at Kolkata.

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 19/02/2024

**SC Sp.P.*

I.T.A. No. 1126/Kol/2023
Assessment Year: 2023-24
Rotary Club of Jadavpur Trust

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Assessee
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata