

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 532/KOL/2024
Assessment Year: 2023-2024**

***Prabhat Alloi Foundation,.....Appellant
Vill. Dabar, P.O. Dabar- Balarampur,
Purulia-723103, West Bengal
[PAN:AABAP8240R]***

-Vs.-

***Commissioner of Income Tax (Exemption),
Kolkata,.....Respondent
10B, Middleton Row,
Kolkata-700071***

Appearances by:

*Shri Soumitra Choudhury, Advocate, appeared on behalf
of the assessee*

*Shri Rakesh Kumar Das, CIT, Sr. D.R., appeared on
behalf of the Revenue*

**Date of concluding the hearing : March 20, 2024
Date of pronouncing the order : March 20, 2024**

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of Id. Commissioner of Income Tax (Exemption), Kolkata dated 09.02.2024 vide which Registration under section 12A(1)(ac)(iii) has been denied to the assessee.

2. The assessee has filed an application for out of turn hearing of the present appeal. Ld. Counsel for the assessee has submitted that if registration of the assessee is not being granted in March ending, it will not avail donations. He further contended that ld. CIT(Exemption) issued a notice dated 9th February, 2024 vide which explanation of the assessee has been invited and such explanation was required to be given by 16.02.2024. However, ld. CIT(Exemption) has passed the impugned order on 9th February itself without the benefit of any explanation ought to be filed by the assessee. He prayed that this application be allowed for out of turn hearing and appeal be taken up for hearing. He further submitted that the impugned order be set aside to the file of ld. CIT(Exemption) for deciding it afresh.

3. The ld. CIT(DR) was unable to controvert the above factum of adjudication of the application of assessee on 9th February, 2024, whereas the hearing was adjourned upto 16th February, 2024.

4. With the assistance of ld. Representatives, we have gone through the record carefully. It emerges out from the record that the assessee has been enjoying Registration under section 12A from 26th September, 2009. After introduction of the new Scheme, it has been granted provisional Registration. Ld. Counsel for the assessee has appraised this and shown the certificate from the papers possessed by him. The assessee has filed application for Grant of Registration under section 12A(1)(ac)(iii) of the Act in the prescribed form i.e. Form No. 10AB. We find that the ld.

CIT(Exemption) though granted time to the assessee for filing submissions upto 16th February, 2024 but decided the application of the assessee on 9th February, 2024. It appears that some inadvertent mistake has crept in the proceeding, which has vitiated the result. Therefore, we allow the Early Hearing Application of the assessee and considering the smallness of the issue, we take the appeal for hearing today itself. In view of the above, we set aside the impugned order and restore this application to the file of Id. CIT(Exemption) for fresh adjudication. It will be appreciated if the application of the assessee is being disposed of at an early date.

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

Order pronounced in the open Court on 20/03/2024.

Sd/-

(Rajesh Kumar)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 20th day of March, 2024

*Copies to :(1) Prabhat Allooi Foundation,
Vill. Dabar, P.O. Dabar- Balarampur,
Purulia-723103, West Bengal*

*(2) Commissioner of Income Tax (Exemption), Kolkata,
10B, Middleton Row, 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.