

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

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

**I.T.A. No. 111/PAT/2023  
Assessment Year: 2022-2023**

***Indian Society of Perinatology And  
Reproductive Biology,..... Appellant  
Dr. A.K.N. Sinha Path,  
South Gandhi Maidan,  
Patna-800001, Bihar  
[PAN: AAATI7863F]***

**-Vs.-**

***Commissioner of Income Tax, Exemption,..Respondent  
Patna,  
Bihar, PIN 800001***

**Appearances by:**

*Shri Abhi Sarkar, Advocate, appeared on behalf of the  
assessee*

*Shri A.H. Chowdhary, CIT, D.R., appeared on behalf of the  
Revenue*

Date of concluding the hearing : January 24, 2024

Date of pronouncing the order : April 10, 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 (Exemption), Patna dated 7<sup>th</sup> March, 2023.

2. The grievance of the assessee is that ld. CIT(Exemption) has erred in rejecting its application submitted in Form No. 10AB for grant of Registration under section 12AB of the Income Tax Act.

3. With the assistance of ld. Representatives, we have gone through the record carefully. We find that the assessee has applied for grant of Registration under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A, i.e. it has applied for grant of Regular Registration but ld. CIT (Exemption) has rejected this application of the assessee on the ground that the assessee failed to submit the requisite details. The assessee, on the other hand, submitted that in response to all notices, it has made submission and the copy of screenshot of Income Tax Website in response of notice of hearing on 07.12.2022 has been placed on record on page no. 9 of the paper book.

4. On due consideration of the above facts and circumstances, we are of the view that end of justice would meet, if we set aside the impugned order and provide one more opportunity of hearing to the assessee before the ld. CIT(Exemption). The assessee is directed to submit all the requisite details in response to the questionnaire of ld. CIT(Exemption). In view of the above, the ld. CIT(Exemption) is directed to reconsider the application of the assessee afresh, provide it opportunity of hearing and

assessee will submit requisite details. The Id. CIT(Exemption) will decide the application filed by the assessee under section 12A(1)(ac)(iii) of the Income Tax Act on merit.

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

Order pronounced in the open Court on 10.04.2024.

Sd/-

**(Manish Borad)**  
**Accountant Member**  
**Kolkata, the 10<sup>th</sup> day of April, 2024**

Sd/-

**(Rajpal Yadav)**  
**Vice-President**  
**Kolkata, the 10<sup>th</sup> day of April, 2024**

*Copies to :(1) Indian Society of Perinatology And  
Reproductive Biology,  
Dr. A.K.N. Sinha Path,  
South Gandhi Maidan, Patna-800001, Bihar*

*(2) Commissioner of Income Tax, Exemption,  
Patna,  
Bihar, PIN 800001*

*(3) CIT-*

*(4) The Departmental Representative*

*(5) Guard File*

**TRUE COPY**

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**