

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

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

I.T.A. No. 397/KOL/2024

***Prem Milan,.....Appellant
40, Burtolla Street, Jorasanko,
Kolkata-700007
[PAN:AAATP7249J]***

-Vs.-

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

Appearances by:

*Shri Arvind Agarwal, A.R., appeared on behalf of the
assessee*

*Shri Abhijit Kundu, CIT, D.R., appeared on behalf of
the Revenue*

Date of concluding the hearing: May 14, 2024

Date of pronouncing the order: May 14, 2024

O R D E R

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

The present appeal is directed at the instance of assessee against the rejection of its application for grant of Registration

under section 80G(5) of the Income Tax Act dated 11th February, 2024 passed by the Id. CIT (Exemption).

2. The Id. Counsel for the assessee has appraised us that the assessee-Trust commenced its activities in F.Y. 2002-03 and original approval under section 80G(5)(iv) of the Act was granted to it on 11th September, 2009. After introduction of the new scheme of Registration by Finance Act, 2021, assessee was granted provisional registration. It emerges out from the record that there is some inadvertent error in mentioning the particular section of 80G, whether it is for provisional or permanent. The Id. Counsel for the assessee has submitted that CBDT has issued a fresh Circular bearing Circular No. 7 of 2024, which contemplates that in case where such errors have occurred, the assessee will be at liberty to file fresh application. Our attention towards paragraph no. 4.1 of the Circular, which reads as under:-

“4.1. Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024”.

3. On due consideration of the above facts, we are of the view that ends of justice will meet if the assessee is given liberty to file fresh application and the present application as well as this order would not have any bearing on adjudication of the fresh

application on merit. This appeal becomes redundant and accordingly dismissed.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 14/05/2024.

Sd/-

(Manish Borad)
Accountant Member

Kolkata, the 14th day of May, 2024

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

*Copies to : (1) Prem Milan,
40, Burtolla Street, Jorasanko,
Kolkata-700007*

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