

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'ए', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. No.412/Kol/2024

Vivekananda Lokasiksha Mondir.....Appellant
At Muradpur, Muradpur B.O,
Muradpur, East Midnapure,
West Bengal, India-721625.
[PAN:AAATV2384A]

vs.

CIT(Exemptions), Kolkata..... Respondent

Appearances by:

Shri P. K. Ray, Advocate appeared on behalf of the appellant.

Shri Suwendu Datta, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : May 15, 2024

Date of pronouncing the order : May 15, 2024

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 02.03.2023 of the Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as 'CIT(Exemption)'] rejecting the application of the assessee for final approval as per the provisions of section 80G(5)(iii) of the Income Tax Act (hereinafter referred to as the 'Act').

2. The appeal is time barred by 304 days. A separate application for condonation of delay has been filed, which is further supported by affidavit of Shri Dibyendu Jana, Executive Officer of the assessee. Considering the submissions made in the affidavit, the delay in filing the appeal is hereby condoned.

3. At the outset, the ld. counsel for the assessee has brought our attention to the impugned order of the ld. CIT(Exemption) to submit that the ld. CIT(Exemption) has dismissed the application of the assessee for final registration on the ground that the assessee has not complied with the notices issued by the ld. CIT(Exemption). The ld. counsel has, however, submitted that all the notices issued by the CIT(Exemption) were duly complied with and the requisite information was furnished online, however, the same perhaps has escaped attention of the ld. CIT(Exemption). The ld. counsel has further submitted that the assessee may be given an opportunity to furnish the required information before the ld. CIT(Exemption).

4. We note that the ld. CIT(Exemption) had dismissed the application of the assessee for final registration in limine on the ground of non-prosecution. However, the case of the assessee is that the assessee had duly furnished the requisite information. Even the ld. AR has stated that the assessee is ready and willing to furnish all the required information to the ld. CIT(Exemption). Considering the above submission, the impugned order of the CIT(Exemption) is set aside and the matter is restored to the file of the CIT(Exemption) for decision afresh on the application of the assessee for final registration. Needless to say that the assessee will furnish all the required information as and when called for by the ld. CIT(Exemption).

5. With the above observation, the appeal of the assessee is treated as allowed for statistical purposes.

Kolkata, the 15th May, 2024.

Sd/-

[Sanjay Awasthi]

लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 15.05.2024.

RS

Copy of the order forwarded to:

1. Vivekananda Lokasiksha Mondir
2. CIT(Exemptions), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches