

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

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

**I.T.A. No. 607/KOL/2024
Assessment Year: 2022-2023**

***Basanta Kumar Sarojbasini Memorial
Education Society,.....Appellant
C/o. P.K. Himmatsinghka & Co.,
41, B.B. Ganguly Street, Central Plaza,
2nd Floor, Kolkata-700012
[PAN:AAATB5410D]***

-Vs.-

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

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri S. Datta, CIT (DR.), appeared on behalf of the
Revenue*

Date of concluding the hearing : June 18, 2024

Date of pronouncing the order : June 19, 2024

O R D E R

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

The assessee is in appeal before the Tribunal against the order of ld. Commissioner of Income Tax (Exemption), Kolkata dated 18.10.2022, vide which prayer for grant of registration under section 12A(1)(ac)(ii) has been denied by the ld. CIT(Exemption).

2. In response to the notice of hearing, the assessee has prayed for an adjournment. However, considering the record with the assistance of ld. CIT(DR), we have rejected the prayer of adjournment. We find that the assessee has applied for grant of registration under section 12A(1)(ac)(ii) of the Income Tax Act. However, the assessee could not submit complete details before the ld. CIT(Exemption) in response to the notices given by it. The ld. CIT(Exemption) has rejected the application of the assessee by citing the maxim “the law assists those, who are vigilant and not those, who sleepover their rights”.

3. On due consideration of the non-adjudication of the application on merit, we deem it appropriate to set aside the impugned order and restore this issue to the file of ld. CIT(Exemption). We direct the assessee to cooperate with the ld. CIT(Exemption) and submit requisite details.

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

Order pronounced in the open Court on 19/06/2024.

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 19th day of June, 2024

*Copies to : (1) Basanta Kumar Sarojbasini Memorial
Education Society,
C/o. P.K. Himmatsinghka & Co.,
41, B.B. Ganguly Street, Central Plaza,
2nd Floor, Kolkata-700012*

*(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.