

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

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

**I.T.A. No. 606/KOL/2024
Assessment Year: 2023-2024**

***National Tea Research Foundation,.....Appellant
C/o. Tea Board of India,
14, B.T.M. Sarani,
Kolkata-700001
[PAN:AAAAN1603K]***

-Vs.-

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

Appearances by:

*Shri Surendra Joshi, FCA, appeared on behalf of the
assessee*

*Shri Manjeet Singh, CIT, D.R. appeared on behalf of the
Revenue*

Date of concluding the hearing: July 03, 2024

Date of pronouncing the order: July 04, 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 Id. Commissioner of Income Tax (Exemption), Kolkata dated 25th August, 2023.

2. The grievance of the assessee is that Id. CIT rejected the application of the assessee for grant of registration under section 12A(1)(ac)(iii) of the Income Tax Act.

3. The Registry has pointed out that the appeal of the assessee is time barred by 154 days. In the application for condonation of delay, the assessee has submitted that Id. CIT(Exemption) has not issued the summons on the registered e-mail of the assessee. The order was also not communicated to the assessee on the registered e-mail of the assessee. For the reasons stated below, while dealing with the appeal of the assessee, we condone the delay and proceed to decide the appeal on merit.

4. With the assistance of Id. Representatives, we have gone through the record carefully. It emerges out that registered e-mail ID of the assessee on the Income Tax Portal are as under:-

mraghunathco@gmail.com

ntrf.india@gmail.com

5. The Id. Counsel for the assessee drew our attention towards the copy of the show-cause notice issued by the Id. CIT(Exemption), which is placed at pages no. 5 & 7 of the paper book. These notices were sent on the e-mail address: ntrf_india@vsnl.net. Thus, according to the assessee, it never received any show-cause notice, which was sent on the wrong e-mail.

6. On due consideration of the above facts and circumstances, we are of the view that the impugned order of the ld. CIT(Exemption) is not sustainable because these notices were sent on someone else e-mail instead of sending them on the registered e-mail of the assessee. Therefore, the impugned order is set aside and ld. CIT(Exemption) is directed to decide the application of the assessee afresh on merit.

7. In view of the above, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 04/07/2024.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 4th day of July, 2024

*Copies to : (1) National Tea Research Foundation,
C/o. Tea Board of India,
14, B.T.M. Sarani, Kolkata-700001*

*(2) Income Tax Officer (Exemption),
Kolkata,
Income Tax Department,
10B, Middleton Row, Kolkata-700071*

*(3) CIT (Exemption)- , 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.