

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

श्री राजेश कुमार, लेखा सदस्य
एवं
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य
के समक्ष

Before

**SRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No.: 496/KOL/2024
Assessment Year: N.A.**

***Hensla Hara Parbati Club.....Appellant
[PAN: AAAJH 0166 Q]***

Vs.

CIT (Exemption), Kolkata.....Respondent

Appearances:

Assessee represented by: P.K. Roy, Adv. and R.C. Haldar, Adv.

Department represented by: Subhendu Datta, CIT (D/R).

Date of concluding the hearing : May 30th, 2024

Date of pronouncing the order : July 5th, 2024

ORDER

Per Pradip Kumar Choubey, Judicial Member:

The instant appeal filed by the assessee is directed against the order passed by Id. Commissioner of Income-tax (Exemption), Kolkata [in short Id. 'CIT (Exemption)'] in relation to registration applied u/s 12AB(1)(b)(iii) of the Income Tax Act, 1961 (in brevity the 'Act') dated 30.01.2024.

2. The soul grievance of the assessee is that Id. CIT (Exemption) failed to grant registration u/s 12AB of the Act. The Id. Counsel for the assessee submitted that Id. CIT (Exemption) without going into the merits of the case has rejected the application of the assessee on the ground that application

filed by the assessee is premature ignoring the reality that assessee has applied for permanent registration u/s 12A(1)(ac)(iii) of the Act in Form-10AB.

3. We have perused the impugned order which reads as under:

“The assessee has filed an application for registration under section 12A(1)(ac)(iii) of the Income Tax Act, 1961 in Form No. 10AB. This application was found to be prima-facie non-maintainable and accordingly vide letter dated 08.12.2023, certain clarifications were sought from the assessee.

In response, assessee submitted its reply. However it is observed from the submission that the application filed by the assessee is premature as the earlier order in Form no. 10AC is still valid for five (5) years i.e. from 2022-23 to A. Y. 2026-2027. Accordingly the application filed by the assessee is treated as non-maintainable and for statistical purpose the application filed by the assessee is treated as ‘rejected’. However, no adverse inference is drawn against the assessee.”

3.1. On perusal of the above order, it reveals that Id. CIT (Exemption) did not adjudicate the application on merit though several documents with regard or essential for granting permanent registration has been filed by the assessee before this Tribunal. The Id. CIT (Exemption) has only observed that the application of the assessee is premature and accordingly rejected. It is pertinent to mention here that the assessee has filed an application for u/s 12A(1)(ac)(iii) of the Act for permanent registration. Ld. CIT (Exemption) required to call for the documents and after satisfaction grant the registration but that has not been done by the Id. CIT (Exemption). Accordingly, the impugned order is set aside and the issues relegated to the Id. CIT (Exemption) for fresh adjudication.

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

Order pronounced in the open Court on 5th July, 2024.

Sd/-

[Rajesh Kumar]

Accountant Member

Dated: 05.07.2024

Bidhan (P.S.)

Sd/-

[Pradip Kumar Choubey]

Judicial Member

Copy of the order forwarded to:

1. **Hensla Hara Parbati Club, Hesla, Hensla B.O. Purulia, Purulia, West Bengal, 723152.**
2. **CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata