

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. Nos.: 460 & 461/KOL/2024
Assessment Year: N.A.**

***Kamala Education Foundation.....Appellant
[PAN: AAICK 1541 R]***

Vs.

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

Appearances:

Assessee represented by: Manoj Kataruka, AR.

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

Date of concluding the hearing : May 27th, 2024

Date of pronouncing the order : July 4th, 2024

ORDER

Per Pradip Kumar Choubey, Judicial Member:

The instant appeals filed by the assessee are directed against separate orders passed by Id. Commissioner of Income-tax (Exemption), Kolkata [in short Id. 'CIT (Exemption)'] in relation to registration applied u/s 12A(1)(ac)(ii) and u/s 80G(5)(iii) of the Income Tax Act, 1961 (in brevity the 'Act') dated 26.02.2024.

1.1. Since the issues raised in both these appeals are common and pertain to the same assessee, these were heard together and are disposed off by way of this common order for the sake convenience and brevity.

2. The ld. Counsel for the assessee instead of entering into the merit of the case, submitted that he had been given liberty to file the fresh application for registration of the society as the order passed by the ld. CIT(A) is only to this effect that application filed by the assessee is non-maintainable as he had selected the wrong Section code.

3. We have perused the impugned order which reveals thus—

From the submission of the assessee, it is evident that the assessee had selected the wrong Section code while applying Form 10AB and accordingly the application filed by the assessee is treated as non-maintainable and is rejected.

4. It is evident that the assessee had filed an application for registration u/s 12A(1)(ac)(ii) of the Act. The assessee is Kamala Education Foundation. It has also brought in our notice that time for registration has already been extended by the CBDT circular. Keeping in view the facts that the prayer of the appellant is only to given a liberty to file fresh application, we allow the submission of the ld. Counsel for the assessee thereby giving him liberty to file fresh application for registration. It is also made clear that if such application has already been filed as a considerable time has been taken in passing this order, the learned CIT(A) shall consider the application. The delay if occurred shall also be condoned by the CIT(A). With this observation the ld. CIT(A) is hereby directed to consider the application of the assessee without being prejudiced to the impugned order. Accordingly, both the appeals are hereby allowed.

5. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open Court on 4th July, 2024.

Sd/-

[Rajesh Kumar]

Accountant Member

Dated: 04.07.2024

Bidhan (P.S.)

Sd/-

[Pradip Kumar Choubey]

Judicial Member

Copy of the order forwarded to:

1. **Kamala Education Foundation, 6th Floor, 11/3, Biresh Guha Street, Kolkata, West Bengal, 700017.**
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