

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER
SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No. 350/Kol/2024
Assessment Year: N.A.**

**Children's Little Theatre,
Aban Mahal, Gariahat Road,
Kolkata – 700029
[PAN: AAAAC1073C]Appellant**

vs.

**Commissioner of Income Tax (Exemption)
10B, Middle Ton Row,
Kolkata – 700071 Respondent**

Appearances by:

Assessee represent by : Shri S. Bhattacharya
Department represented by : Shri I. Jamir, CIT DR

**I.T.A. No. 716/Kol/2024
Assessment Year: N.A.**

**Uttaran,
105, Canal South Road,
PO- Dhapa, PS Pragati Maidan,
Kolkata - 700105
[PAN: AAATU7754P] Appellant**

vs.

**Commissioner of Income Tax (Exemption)
Kolkata,
10B, Middle Ton Row,
Kolkata – 700071 Respondent**

Assessee represent by : None
Department represented by : Shri I. Jamir, CIT DR

**I.T.A. No. 707/Kol/2024
Assessment Year: N.A.**

**Kolkata Swasthya Sankalp,
12, DRM Ishaque Road**

(KYD), Kolkata - 700016

[PAN: AAAA6535B]Appellant

vs.

Commissioner of Income Tax (Exemption)

Kolkata,

10B, Middle Ton Row,

Kolkata – 700071 Respondent

Appearances by:

Assessee represent by : None

Department represented by : Shri I. Jamir, CIT DR

Date of concluding the hearing : July 01, 2024

Date of pronouncing the order : July 08, 2024

ORDER

Per Dr. Manish Borad, Accountant Member:

In the captioned appeals ITA No. 350/Kol/2024, ITA No. 716/Kol/2024 and ITA No. 707/Kol/2024 are directed against the separate order of Ld. Commissioner of Income Tax (Exemption) (for short 'the CIT(E) dated 20/07/2023, 15/03/2024 and 05/03/2024 respectively.

2. Registry has pointed out that ITA No. 750/Kol/2024 is time barred by 156 days. Petition along with affidavit has been filed giving reasons for the said delay and prayer made for condonation of the said delay. Contents of the affidavit indicate that the president of the Assessee Society resigned from his post and as he only was looking after the taxation and appellate work of the Society, it was only when that the governing body meeting was held on 09.02.2024 that this fact of none filing of appeal before this Tribunal came to the knowledge. We find sufficient force in the contentions made in the affidavit and are of the view that the assessee had reasonable cause which prevented it from filing the appeal within the prescribed time limit. Though the Ld. DR

opposed to the admission of the appeal, however, in the interest of justice we condone the delay of 156 days and admit the appeal filed objection.

3. Since the issue raised in all these appeals are common and were heard on the same day these appeals are being disposed of by this common order.

4. On perusal of the grounds raised in all these appeals, the common grievance is that the Ld. CIT(Exemption) has rejected the application filed on Form 10AB only on the ground of being not maintainable as the application have been filed after the extended due date issued by the CBDT vide order dated 24/05/2023.

5. At the outset, Ld. Counsel for the Assessee(s) stated that recently a circular has been issued by the Central Board of Direct Taxes (CBDT) on 25/04/2024 wherein due date for filing Form 10AB has been further extended up to 30/06/2024. It is prayed that since the respective application filed before the Ld. CIT(Exemption) are well within the extended time limit of 30/06/2024, the matter may be restored to the file of CIT(Exemption) for admitting the application and decide the same on merit of the case. On the other hand, the Ld. Departmental Representative though supported the order of the authorities but was fair enough to accept that since due date has been extended up to 30/06/2024 Assessee's application on Form 10AB can be admitted for adjudication.

6. We have heard the rival submission and perused the material before us. We notice that in the case of the Children's Little Theatre, (ITA 350/Kol/2024), Kolkata Swasthya Sankalp (ITA No. 707/Kol/2024) and M/s Uttaran (ITA 716/Ko//2024), the application on Form 10AB for final approval u/s 80G(5)(iii) of the Act was filed on 23/01/2023, 28/01/2023 and 30/09/2023 respectively. The Ld. CIT(Exemption) did not admit the said applications (referred supra) treating them as not maintainable because they were filed after extended due

date of 30.09.2022. Before us, the copy of recent circular issued by CBDT dated 25/04/2024 has been placed before us by virtue of which CBDT has extended due date for filing Form No. 10A/10B up to 30.06.2024.

8. Since in all these 3 appeals the applications on Form 10AB for approval u/s 80G(5)(iii) of the Act, have been filed prior to 30.06.2024, we find force in the contentions of respective Ld. Counsel for the Assessee and restore the matters back to the file of Ld. CIT(Exemption) with the direction to admit the applications filed on Form 10AB filed by the respective assessees and carry out the necessary adjudication on merits in accordance with law and grant the approval u/s 80G(5)(iii) of the Act if the assessee(s) is otherwise found eligible. Needless to mention the proper opportunity of being heard should be provided to the Assessee's.

9. In the result, all the three appeals of the different assessee(s) are allowed for statistical purposes.

Kolkata, the 8th July, 2024.

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Dr. Manish Borad]
Accountant Member

Dated: 08.07.2024.

Alindra, PS

I.T.A. No.350/Kol/2024

I.T.A. No.716/Kol/2024

I.T.A. No.707/Kol/2024

Copy of the order forwarded to:

- 1 Children's Little Theatre
2. Uttaran
3. Kolkata Swasthya Sankalp
4. Commissioner of Income Tax (Exemption)
5. CIT(A)-
6. CIT- ,
7. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches

I.T.A. No.350/Kol/2024
I.T.A. No.716/Kol/2024
I.T.A. No.707/Kol/2024

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