

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

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

I.T.A. No. 1076/KOL/2024

***Chatra Kalyan Sangstha,.....Appellant
4/1, Sahid Hemanta Kumar Bose Sarani,
Jawpur Road,
Kolkata-700074
[PAN:AAATC6507E]***

-Vs.-

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

Appearances by:

*Shri Jyotirmoy Talukder, A.R., appeared on behalf of the
assessee*

*Shri Rakesh Kumar Das, CIT, D.R., appeared on behalf
of the Revenue*

Date of concluding the hearing : August 13, 2024

Date of pronouncing the order : August 21, 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 16th February, 2023 passed on the application of the

assessee filed in Form No. 10AB of the Income Tax Act. In other words, the ld. CIT(Exemption) has rejected the application of the assessee for grant of registration under section 12A(1)(ac)(ii) on account of non-prosecution of the application.

2. The Registry has pointed out that appeal is time barred by 392 days. Though the assessee has filed an application for condonation of delay, but such application is not happily worded.

3. During the course of hearing, it was submitted by the ld. Counsel for the assessee assisted with Executive Members of the Society that the present Charitable Society came into existence 58 years back. It was granted registration under section 12A as well as under section 80G of the Income Tax Act in 2004. The Society is engaged in providing education to the poor and other benefits. It has a very small budget. Due to certain communication gap on account of submitting details on-line, it could not submit the details in time and this also the reasons for not filing the appeal well in time.

4. The ld. D.R., on the other hand, submitted that the assessee should be more vigilant about its obligation towards prosecuting income tax proceedings.

5. We have duly considered the rival contentions and gone through the record carefully. A perusal of the balance-sheet ending on 31st March, 2023 would reveal that in the capital fund, total amount with the assessee is only Rs.16,39,922/- in which the

surplus fund added in this year is Rs.3,17,542/-. The income & expenditure account shows an income of Rs.7,69,462/- towards donation Rs.2,260/-, interest Rs.27,736/-, interest from Fixed Deposits Rs.1,86,722/-, sale of scrap Rs.3,560/-. Against that it has shown small expenditure of School Uniform, books etc. We find that this Society is for charitable activities and for lack of funds and other resources, it was not able to prosecute the proceedings about income tax matter properly. Therefore, we condone the delay in filing the appeal.

6. The impugned order is an *ex-parte* order wherein application of the assessee for grant of registration under section 12A has been rejected for want of prosecution. In the interest of justice, we deem it appropriate to set aside this order and remit the issue to the Id. CIT(Exemption) for fresh adjudication.

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

Order pronounced in the open Court on 21/08/2024.

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|---|----------------------------|
| Sd/- | Sd/- |
| (Rajesh Kumar) | (Rajpal Yadav) |
| Accountant Member | Vice-President (KZ) |
| Kolkata, the 21st day of August, 2024 | |

*Copies to :(1) Chatra Kalyan Sangstha,
4/1, Sahid Hemanta Kumar Bose Sarani,
Jawpur Road, Kolkata-700074*

- (2) *Commissioner of Income Tax (Exemption),
Kolkata,
10B, Middleton Road, Kolkata-700071*
- (3) *The Departmental Representative;*
(4) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.