

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “ए”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
श्री राजपाल यादव, उपाध्यक्ष एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष  
[Before Shri Rajpal Yadav, Vice-President & Shri Rajesh Kumar, Accountant Member ]

**I.T.A. No. 685/Kol/2024**  
**Assessment Year: 00**

Goseva Parivar  (PAN: AACTG 1626 Q)	Vs.	CIT(E), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	26.06.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	08.10.2024
For the Appellant/ निर्धारिती की ओर से	S. Sadhu, A.R
For the Respondent/ राजस्व की ओर से	Subhendu Datta, CITDR

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Exemption)-Kolkata (hereinafter referred to as the Ld. CIT(E)"] dated 09.02.2024.

2. The assessee has challenged the ex-parte order before us passed by the ld CIT(E) by rejecting the application of the assessee filed for registration u/s 12A(1)(ac)(ii) of the Act.

3. Facts in brief are that the assessee filed an application in Form 10AB for registration u/s 12A(1)(ac)(iii) of the Act. Thereafter the Ld. CIT(E) issued notice dated 20.12.2023 through ITBA portal fixing the hearing on 27.12.2023 but there was no compliance from the assessee's side. Thereafter again notice was issued on 10.01.2024 fixing the case on 15.01.2024 but again there was no compliance. Finally the application of the assessee was dismissed.

4. The Ld. Counsel for the assessee submitted before the Bench that the Ld. CIT(E) passed the order ex-parte in limine rejecting the application for registration without affording reasonable opportunity of hearing. The Ld. A.R submitted that before the Ld. CIT(E) no one attended the proceedings as the notices were issued through ITBA portal and the assessee was not having any access to said system as it is a very small trust hardly have any organized system of handling the tax matters. The Ld. A.R therefore prayed that the assessee may be granted one more opportunity of presenting its case before the Ld. CIT(E) by restoring the same to the file of Ld. CIT(E).

5. The Ld. D.R left the issue to the wisdom of the Bench.

6. After hearing the rival contention and perusing the material on record, we find that the application filed for registration u/s 12A(1)(ac)(iii) was dismissed ex-parte in limine when the assessee failed to appear on the dates fixed for hearing. We note that though the notices were issued through ITBA portal which could not be accessed by the assessee. Considering the facts and circumstances of the case, we are of the view that the ends of justice would be well served if the assessee is given one more opportunity of presenting its case before the Ld. CIT(E). Accordingly, we restore the issue back to the file of Ld. CIT(E) with the direction to decide the same on merit after affording a reasonable opportunity of hearing to the assessee. The assessee is also directed to furnish the details/evidences which may be required by the Ld. CIT(E) for adjudication of the matter.

7. In the result, both the appeals of the assessee are allowed for statistical purpose.

Order is pronounced in the open court on 8<sup>th</sup> October, 2024

Sd/-

Sd/-

(Rajpal Yadav /राजपाल यादव)

(Rajesh Kumar/राजेश कुमार)

Vice-President/उपाध्यक्ष

Accountant Member/लेखा सदस्य

Dated: 8<sup>th</sup> October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Goseva Parivar, 524-B, 1<sup>st</sup> Floor, Rabindra Sarani, Kolkata-700003
2. Respondent – CIT(E), Kolkata
3. Ld. PCIT- , Kolkata
4. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata