

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'B', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No.18/Kol/2024**

**Assessment Year: NA**

**Global Advanced Training & Education Trust** ..... **Appellant**  
**Shyamsundarchak, Burikhali, Howrah,**  
**Santoshpur, B.O. 711310, West Bengal**  
**PAN: AACTG1753G)**

**vs.**

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

**Appearances by:**

Shri Pritam Sadhukhan, AR appeared on behalf of the Appellant.

Shri P. P. Barman, Addl. CIT, Sr. DR appeared on behalf of the Respondent

Date of concluding the hearing :October 21, 2024

Date of pronouncing the order :October 21, 2024

**आदेश / ORDER**

**Per Sanjay Awasthi, Accountant Member :**

The present appeal has been preferred by the assessee against the order dated 03.11.2023 of the Ld. Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as the "Ld. CIT(E)"] passed in form No. 10AD of the Income Tax Rules, 1962 (hereinafter referred to as the "Rules") in respect of rejection of approval/s. 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as the "Act").

2. The Ld. Counsel for the assessee inviting our attention to the impugned order of Ld. CIT(E) has submitted that the application of assessee has been rejected by the Ld. CIT(E) for want of prosecution and on account of failure on the part of the assessee to furnish the required details. The Ld. Counsel submitted that assessee's application for registration u/s. 12A was also pending before the Ld. CIT(E) and the

assessee under the impression that notice for the present appeal was in respect of proceedings u/s. 12B, did not participate in the proceedings relating to approval u/s. 80G of the Act and participated only in relation to proceedings relating to registration u/s. 12A of the Act. Accordingly, the absence of the assessee before the lower authorities was due to the aforesaid confusion. Considering the above submission of the Ld. Counsel for the assessee, impugned order of the Ld. CIT(E) is set aside and the matter is restored to the file of the Ld. CIT(E) for hearing afresh on the application of the assessee. Needless to say that the Ld. CIT(E) will give proper and adequate opportunity of hearing to the assessee to represent its case.

3. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order is pronounced in the open court.

Sd/-  
**[Sanjay Garg]**  
न्यायिक सदस्य/Judicial Member

Dated: 21.10.2024.

*JD Sr. P.S*

*Copy of the order forwarded to:*

1. **Appellant – Global Advanced Training & Educational Trust**
2. **Respondent – CIT(E), Kolkata.**
3. ITO
4. CIT(DR),

Sd/-  
**[Sanjay Awasthi]**  
लेखा सदस्य/Accountant Member

BY ORDER,

Assistant Registrar  
ITAT, Kolkata