

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH KOLKATA

**BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 239/KOL/2024

ITA No. 240/KOL/2024

CCNR, Kalyani, Nadia, C/p. CA R.S. Poonia, D-82-B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur - 302015 (PAN: AACTC9362M)	Vs	ITO, Ward 41(1), Nadia, Ananta Hari Mitra Road, Nediar Para, Kishna Nagar, Nadia - 741101
(Appellant)		(Respondent)

Present for:

Appellant by : None

Respondent by : A. Kundu, CIT DR

Date of Hearing : 21.08.2024

Date of Pronouncement : 22.10.2024

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. These are a batch of two appeals pertaining to orders of Ld. Commissioner of Income Tax (Exemptions), Kolkata [in short ‘the Ld. CIT(E)’] as under:

(i) ITA No. 239/Kol/2024 :- Order u/s 12AB(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter “the Act”), and

(ii) ITA No. 240/Kol/2024 – Order u/s 80G of the Act.

In both these cases the Appellant has challenged the action of Ld. CIT(E), Kolkata, in rejecting the assessee’s applications u/s 12AB(1)(b) and section 80G(5)(iii) of the Act respectively in ITA Nos. 239 & 240/Kol/2024.

1.1 With the help of Ld. DR the facts were gone through and it was pointed out that notices sent for eliciting response from the assessee trust were not responded to. Accordingly, the applications filed u/s 12AB(1)(b) and 80G(5)(iii) of the Act were rejected.

2. Aggrieved with these actions, the Appellant trust is in appeal before us, with grounds of appeal, in both cases, challenging the outright rejection of said applications.

2.1 As mentioned earlier, this matter was considered with the help of Ld. DR and it is felt that the Appellant deserves another chance to establish his bonafides before the Ld. CIT(E), Kolkata. In light of this, this matter is remanded back to the Ld. CIT(E), Kolkata for considering the case of the assessee afresh. The Appellant would do well to present the facts before the Ld. CIT(E) by promptly attending to hearing opportunities.

3. In the result, these appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 22nd October, 2024.

Sd/-
(Sonjoy Sarma)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 22nd October, 2024

AK, P.S.

Copy to:

1. The Appellant:
2. The Respondent.
3. CIT(A)
4. The CIT,
5. DR, ITAT, Kolkata Bench, Kolkata

//True Copy//

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata