

**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. 1749/Kol/2024**  
**Assessment Year: 00**

Sikkim Cricket Association  (PAN: AAMAS 5651 E)	Vs.	CIT(Exemption), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	24.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	20.11.2024
For the Appellant/ निर्धारिती की ओर से	Shri Girdhar Dhelia, A.R
For the Respondent/ राजस्व की ओर से	Shri 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 22.03.2024.

2. At the outset, we observe that there is a delay of 90 days in filing the appeal before the Tribunal. The delay was stated to be on account of illness of Mr. Mukesh Agarwal who is honorary member/office bearer of the assessee trust and was not keeping

good health for the last six months. We note that the said person is an elderly person and was not available as is apparent from the medical reports furnished before us. Accordingly the delay of 90 days is condoned as the same is for genuine and bonafide reasons.

3. After hearing the rival contentions and perusing the material on record, we find that the order rejecting registration u/s 12A(1)(ac)(iii) of the Act was passed ex-parte when the assessee failed to appear before the Ld. CIT(E) on the various dates given to furnish the documents/evidences to prove the financial transactions , genuineness and nature of activities carried on by the trust. In our opinion, no one should be condemned without hearing as the same is not in consonance with the principle of natural justice. In our opinion the ends of justice would be well served if the assessee is given one more opportunity to present 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 de novo after affording a reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 20<sup>th</sup> November, 2024

Sd/-

(Rajpal Yadav /राजपाल यादव)  
Vice-President/उपाध्यक्ष

Sd/-

(Rajesh Kumar/राजेश कुमार)  
Accountant Member/लेखा सदस्य

Dated: 20<sup>th</sup> November, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Sikkim Cricket Association, Hotel Sonam Delek, Gangtok Bazar, S.O, Burtuk, East Sikkim-737101
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