

आयकर अपीलीय अधिकरण
गुवाहाटी पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री मनमोहन दास, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. Nos.: 252 & 253/GTY/2024
Assessment Year: 2024-25**

Manghi Welfare Society <i>(Appellant)</i>	Vs.	ITO, Ward-North Lakhimpur <i>(Respondent)</i>
PAN: AABAM8232G		

Appearances:

Assessee represented by : Mohd. Nizim, CA.

Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : March 19th, 2025

Date of pronouncing the order : March 25th, 2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

The appeals filed by the assessee are against the separate orders of the Ld. Commissioner of Income Tax (Exemption)-Kolkata [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of registration u/s 12AA and 80G of the Income Tax Act, 1961



(hereinafter referred to as 'the Act') for AY 2024-25 dated 09.09.2024 and 14.09.2024, respectively.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

I.T.A. No.: 252 / GTY/ 2024

"1. Inadequate Opportunity Provided by CIT(Exemptions)

The Appellant respectfully submits that adequate opportunity was not provided to furnish all necessary documents. Due to a limited timeframe and procedural constraints, the Appellant was unable to gather the required documentation within the deadline imposed. The Appellant submits that this restricted timeframe prevented them from demonstrating their eligibility for registration under section 12A(1)(ac)(iii) of the Income Tax Act, 1961.

2. Lack of Legal Assistance and Guidance

The Appellant faced challenges in procuring suitable legal consultancy within the stipulated period, which further hindered the proper and timely submission of relevant documents. Despite diligent efforts, the Appellant could not obtain professional assistance to appropriately address the compliance requirements of the CIT(Exemptions).

3. Availability of Necessary Documentation and Compliance with 12AA Criteria

The Appellant wishes to clarify that all required documents, which establish their eligibility for registration under section 12A(1)(ac)(iii), are now available and prepared for submission. The Appellant assures that these documents demonstrate compliance with all statutory and procedural requirements for registration under section 12A(1)(ac)(iii), confirming that the Appellant has been consistently working towards its stated social and charitable objectives since its inception.

4. Social and Charitable Work Conducted by the Appellant

The Appellant has been continuously engaged in social and charitable activities in line with its stated objectives. The work undertaken by the Appellant has been for the benefit of the public and aligns with the requirements under section 12A(1)(ac)(iii). Cancellation of the registration would disrupt the Appellant's efforts to serve the community and fulfil its intended charitable purposes.



5. Request for Opportunity of Being Heard and Submission of Supporting Documents

In light of the above circumstances, the Appellant respectfully requests the Hon'ble Tribunal to grant an opportunity for a personal hearing and to allow the submission of all supporting documents, which substantiate the Appellant's claim for registration under Section 12A(1)(ac)(iii)."

I.T.A. No.: 253/GTY/2024

"1. Inadequate Opportunity Provided by CIT(Exemptions)

The Appellant respectfully submits that adequate opportunity was not provided to furnish all necessary documents. Due to a limited timeframe and procedural constraints, the Appellant was unable to gather the required documentation within the deadline imposed. The Appellant submits that this restricted timeframe prevented them from demonstrating their eligibility for registration under Section 80G(5) of the Income Tax Act, 1961.

2. Lack of Legal Assistance and Guidance

The Appellant faced challenges in procuring suitable legal consultancy within the stipulated period, which further hindered the proper and timely submission of relevant documents. Despite diligent efforts, the Appellant could not obtain professional assistance to appropriately address the compliance requirements of the CIT(Exemptions).

3. Availability of Necessary Documentation and Compliance with 80G Criteria

The Appellant wishes to clarify that all required documents, which establish their eligibility for registration under Section 80G(5), are now available and prepared for submission. The Appellant assures that these documents demonstrate compliance with all statutory and procedural requirements for registration under Section 80G(5), confirming that the Appellant has been consistently working towards its stated social and charitable objectives since its inception.

4. Social and Charitable Work Conducted by the Appellant

The Appellant has been continuously engaged in social and charitable activities in line with its stated objectives. The work undertaken by the Appellant has been for the benefit of the public and aligns with the requirements under Section 80G. Cancellation of the registration would disrupt the Appellant's efforts to serve the community and fulfil its intended charitable purposes.



5. Request for Opportunity of Being Heard and Submission of Supporting Documents

In light of the above circumstances, the Appellant respectfully requests the Hon'ble Tribunal to grant an opportunity for a personal hearing and to allow the submission of all supporting documents, which substantiate the Appellant's claim for registration under Section 80G."

3. Rival contentions were heard and the submissions made have been examined. During the course of appeal though the assessee sought adjournment, however, the Bench was of the view that the Ld. CIT(A) had denied the claim of exemption u/s 12AA as well as u/s 80G of the Act on account of non-compliance by the assessee. Therefore, in the interest of justice, it was considered imperative that the assessee may be granted another opportunity to file its submission in response to the notice issued by the Ld. CIT (Exemption) for justifying the genuineness of the activities and claim of approval. Hence, both the orders of the Ld. CIT (Exemption) are set aside and the matter is remanded to him for deciding both the applications afresh after granting an opportunity of being heard to the assessee and seeking the reply from the assessee in respect of the queries raised and in accordance with law.

4. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 25th March, 2025 under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

[Manomohan Das]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 25.03.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Manghi Welfare Society, C/o Leo Printech Banktinali, Itanagar, Papum Pare, Arunachal Pradesh, 791111.**
2. **ITO, Ward-North Lakhimpur.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata