

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI SONJOY SARMA, JM**

**ITA No.2184/KOL/2024  
(Assessment Year:2024-25)**

**Lions Club of Budwan Welfare  
Charitable Trust,  
Tinkonia, Goods Shed Road,  
Burdwan, West Bengal 713101**

**Vs.**

**CIT (Exemption)  
Income Tax office, 10B,  
Middleton Road,  
Kolkata-700071, West Bengal**

**(Appellant)**

**(Respondent)**

**PAN No. AAATL9897Q**

**Assessee by** : Shri R. Patodia, AR  
**Revenue by** : Shri Gaurav Kanaujia, DR

**Date of hearing:** 17.03.2025

**Date of pronouncement :** 28.03.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the CIT (Exemption) (hereinafter referred to as the "Ld. CIT(A)") dated 09.02.2024.

02. The only issue raised by the assessee in the various grounds of appeal is against the order of Id. CIT (E) dated 09.02.2024, whereby the application of the assessee in form no.10AB of the Act read with section 12A(1)(ac)(iii) of the Act, was rejected on the ground that the assessee did not appear on the various dates fixed for hearing.
03. Brief facts of the case are that the assessee filed the application in 10AB for registration u/s 12A(1)(ac)(iii) of the Act. The Id. CIT (E) issued notices on 10.12.2023 and on 10.01.2024, fixing the hearing



on 26.12.2023 and 15.01.2024, respectively which the assessee failed to appear. The Id. CIT (E) thereafter dismissed the appeal of the assessee in limine.

04. The Id. AR vehemently submitted before us that the assessee did not receive any notice issued by the Id. CIT(E) fixing the date of hearing on two occasions i.e. 26.12.2021 and 15.01.2024 on the email address given in the ITR i.e. lionsbdn@gmail.com by referring to copies of return available for A.Y. 2022-23 and 2023-24 at page no.73 and 75 of the Paper Book. The Id. AR thereafter referred to page no.69 which is an extract from the Gmail issued by the Id. CIT (E) to Lions Club of Burdwan Welfare Charitable Trust, which states that the notices were issued on email address [icbwctbdn@gmail.com](mailto:icbwctbdn@gmail.com) and therefore, submitted that the notices were sent on the wrong email address. The Id. AR therefore prayed that the order of Id. CIT (A) may be restored to the file of the Id. CIT (E) for re-adjudication of the matter.
05. The Id. DR on the other hand left the issue to the wisdom of the Bench.
06. After hearing the rival contentions and perusing the materials available on record, we find that in this case notices were sent on the wrong email and not the correct one as furnished by the assessee in the return of income filed for A.Y. 2022-223 and 2023-24 copies of which are available at page no.73 and 75 of the Paper Book. We observe from the extract of the from the website of the department which showed that the notice was dispatched on a wrong email address. Considering these facts, we are of the considered view that the end of justice would be met if the assessee is given one more opportunity before the Id. CIT (E), to present its case. Accordingly, we



restore the issue to the file of the Id. CIT (E) for fresh adjudication after giving a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 28.03.2025.

Sd/-  
(SONJOY SARMA)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.03.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata