

आयकर अपीलीय अधिकरण, कोलकाता पीठ "डी", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH: KOLKATA

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. Nos. 161 & 162/Kol/2025

Assessment Year: 2024-25

Sevayan Social Welfare Foundation (PAN: ABLCS 2053 A)	Vs.	CIT(Exemption), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	26.03.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.04.2025
For the assessee / निर्धारिती की ओर से	Shri Manish Kumar Agarwal, A.R
For the revenue / राजस्व की ओर से	Shri B. Satyanarayana Raju, CIT DR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

These are the appeals preferred by the assessee against the separate orders of Commissioner of Income Tax (Exemption)- Kolkata (hereinafter referred to as the Ld. CIT(A)] dated 30.11.2024 for AY 2024-25. In both the appeals issues are common hence taken up together for disposal. We shall take in ITA NO. 161/Kol/2025 for AY 2012-13 as a lead case.

2. Brief facts of the case of the assessee are that the assessee is a company registered under the Companies Act, 2013 are dedicated to providing free medical services and supporting socio-economic development for underprivileged communities. The assessee filed an application under Form no. 10AB for registration u/s 12A(1)(ac)(iii) of the Act. Notice was issued but there was no compliance on behalf of the assessee to the notice, as a result of which, the application of granting registration u/s 12A(1)(ac)(iii) is rejected by Ld. CIT(E) in limine.

3. Aggrieved by the said order, the present appeal has been filed by the assessee. The assessee filed additional evidence under Rule 29 of the ITAT Rules and submitted that Ld. CIT(E) has rejected the grant of registration in limine when the assessee did not file any documents, hence his prayer is to send back the case of the assessee to the file of Ld. CIT(E) to decide his case on merit after providing the assessee an opportunity to place documents.

4. The Ld. D.R did not raise any objection.

5. Upon hearing the submission of the counsel of the respective parties, we have gone through the order passed by the Ld. CIT(E) and find that the application for registration u/s 12A(1)(ac)(iii) has been rejected when there were no responses from the side of the assessee. Before us the assessee has filed several documents in regard to the activities of the assessee, granting of provisional registration and other documents relates to the granting of registration. The prayer of the assessee is that the assessee has been given one more opportunity to plead its case before the Ld. CIT(E) on merits.

6. Keeping in view, the order passed by the Ld. CIT(E) and the documents filed by the assessee before us, for the interest of justice we are inclined to restore the appeal of the assessee before the Ld. CIT(E) with a direction to pass afresh order on merit after giving opportunity to the assessee to plead its case on merit. The Ld. CIT(E) is directed to consider the documents filed by the assessee in granting registration.

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

Order is pronounced in the open court on 16th April, 2025

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 16th April, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Sevayan Social Welfare Foundation, 39, Ghosh Bagan Badra, North 24 Paraganas, LP 161/2/1, Italgacha, North 24 Parganas-700079
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