

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

**BEFORE SHRI GEORGE MATHAN, JM  
AND  
SHRI RAJESH KUMAR, AM**

**ITA Nos. 289 & 290/KOL/2025  
(Assessment Year: NIL)**

**Savita & Nirmala Vora  
Charitable Trust**  
Old Block, 2nd Floor, 1, British  
India Street, Kolkata,  
West Bengal, 700069

**(Appellant)**

**Vs.**

**CIT (Exemptions),**  
10B, Middleton Road, Aayakar  
Bhawan, Kolkata,  
West Bengal, 700071

**(Respondent)**

**PAN No. AAGTS5357N**

**Assessee by** : Shri Sunil Surana, AR  
**Revenue by** : Shri Sucheta Chattopadhyay  
Roy, DR

**Date of hearing:** 21.04.2025

**Date of pronouncement :** 21.04.2025

**ORDER**

**PER BENCH:**

These are the two appeals filed by the assessee, in ITA No. 289/KOL/2025 as against the order of Id. Commissioner of Income Tax (Exemption), Kolkata [In short Id. CIT (E)] No. ITBA/EXM/F/EXM45/2024-25/1071429424(1) vide order dated 21.12.2024, denying the assessee to examine the registration u/s 12A of the Act and ITA No. 290/KOL/2025 is the appeal filed by the assessee against the order of Id. CIT (E), Kolkata No. ITBA/EXM/F/EXM45/2024-25/1071429424(1) vide order dated 21.12.2024, denying the assessee in granting registration u/s 80G of the Act.

02. It was submitted by the Id. AR that the assessee has admittedly made an application u/s 12A(1)(ac)(vi) of the Act. It was submitted that as the assessee is an old assessee and is already enjoying the benefit of registration u/s 12A and recognition of 80G of the Act. The assessee

ought to have made application u/s 12(A)(1)(ac)(i) of the Act. It was submitted that the Id. CIT (E) denied the assessee to registration u/s 12A of the Act, consequently, recognition u/s 80G of the Act on the ground that the assessee had referred to the wrong section. IT was a prayer that the issue may be restored to the file of the Id. CIT(E) so as to grant the assessee the opportunity to refer to the relevant appropriate section. It was submitted that the Id. CIT (E) recognize in the order that the assessee is an old assessee and is in charitable work.

03. The Id. CIT DR submitted that the wrong section has been applied by the assessee and hence, the order of the Id. CIT(E) is to be upheld.
04. We have considered the rival submissions. On perusal of the facts in the present case along with the order of Id. CIT (E) clearly shows that the Id. CIT (E) does recognize that the assessee is an old assessee and is doing charitable activity. This being so in the interest of justice, the issue in the appeals are restored to the file of the Id. CIT (E) so as to provide assessee an opportunity to rectify his application referring to the correct section. If the Id. CIT (E) finds any other defects in respect of similar matters in the assessee's case, then he may in the notice clearly specify the defect / defects so as to grant the assessee adequate opportunity to rectify the defects if any.
05. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 21.04.2025.

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated: 21.04.2025

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