

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Rakesh Mishra, Accountant Member**

I.T.A. Nos. 2658 & 2659/KOL/2024

***Rotary Calcutta Mahanagar Trust,.....Appellant
C/o. Subash Agarwal & Associates,
Advocates, Siddha Gibson,
1, Gibson Lane, Suite-213, 2nd Floor,
Kolkata-700069
[PAN:AAATR6898K]***

-Vs.-

***Commissioner of Income Tax (Exemption),.Respondent
Kolkata,
Income Tax Office,
10B, Middleton Road, Kolkata-700071***

Appearances by:

*Shri Siddarth Agarwal, Advocate, appeared on behalf of
the assessee*

*Shri Praveen Kishore, CIT, D.R., appeared on behalf of
the Revenue*

Date of concluding the hearing: April 07, 2025

Date of pronouncing the order: April 24, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

Both the appeals are directed at the instance of assessee against the orders of ld. Commissioner of Income Tax (Exemption), Kolkata both dated 30th November, 2024 passed on the application of the assessee filed in Form No. 10AB for registration under clause (iii) of second proviso to sub-section (5) of section 80G and 12A of

the Income Tax Act. In other words, the ld. CIT(Exemption) has rejected the application of the assessee for grant of registration under section 12A(1)(ac)(iii) on account of non-prosecution of the application.

2. Brief facts of the case are that the assessee is a Charitable Society and engaged in various charitable activities. Notice dated 23.10.2024 was issued to the assessee through ITBA fixing the hearing on 29.10.2024, but there was no compliance to the notice. Again, notice was issued to the assessee on 13.11.2024 fixing the date of hearing on 18.11.2024, but again no reply was received from the assessee.

3. The ld. CIT(Exemption) has given several opportunities to the assessee to substantiate its claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Exemption). Thereafter the ld. CIT(Exemption) dismissed both the appeals *ex-parte* on 30.11.2024

4. Dissatisfied with the decision of the ld. CIT(Exemption), the assessee preferred appeals before the Tribunal.

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned orders be set aside and remitted back to the file of ld. CIT(Exemption) for deciding it afresh.

6. The ld. D.R., on the other hand, submitted that the assessee should be more vigilant about its obligation towards prosecuting

income tax proceedings. He argued to uphold the orders passed by the ld. CIT(Exemption).

7. We have duly considered the rival contentions and gone through the record carefully. The impugned orders are *ex-parte* orders wherein application of the assessee for grant of registration under section 12A has been rejected for want of prosecution. In the interest of justice, we deem it appropriate to set aside these orders and remit the issue to the ld. CIT(Exemption) for fresh adjudication.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 24/04/2025.

Sd/- (Rakesh Mishra) Accountant Member	Sd/- (Duvvuru RL Reddy) Vice-President (KZ)
--	---

Kolkata, the 24th day of April, 2025

*Copies to :(1) Rotary Calcutta Mahanagar Trust,
C/o. Subash Agarwal & Associates,
Advocates,
Siddha Gibson,
1, Gibson Lane, Suite-213, 2nd Floor,
Kolkata-700069*

*(2) Commissioner of Income Tax (Exemption),
Kolkata,
Income Tax Office,
10B, Middleton Road, Kolkata-700071*

(3) CIT - ;

(4) *The Departmental Representative;*
(5) *Guard File*
TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.