

**आयकर अपीलीय अधिकरण, कोलकाता पीठ "बी", कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA**  
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री राकेश मिश्र, लेखा सदस्य के समक्ष  
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Rakesh Mishra, Accountant Member]

**I.T.A. No. 2052/Kol/2024**  
**Assessment Year: NA**

Payal Social and Cultural Organization  (PAN: AAAAP 5441 P)	Vs.	CIT(Exemption), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	24.04.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	.05.2025
For the assessee / निर्धारिती की ओर से	Shri Miraj D Shah, AR
For the revenue / राजस्व की ओर से	Shri Kapil Mondal, Addl. CIT DR

**ORDER / आदेश**

**Per Pradip Kumar Choubey, JM:**

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Exemption)-Kolkata (hereinafter referred to as the Ld. CIT(A)] dated 09.08.2024.

2. Brief facts of the case of the assessee is that the assessee being a charitable organization applied for registration under new regime of charitable trust mentioning

sub-clause (vi) of Clause (ac) of Section 12A(1) of the Act and were allowed registration u/s 12A in terms of “order for provisional registration” on 31/12/2021. The trust has submitted application in form no. 10AB on 07/02/2024 for regular registration but the Ld. CIT(E) rejected the application in limine as the assessee failed to submit response.

3. Being aggrieved and dissatisfied the assessee preferred an appeal before us.
4. The Ld. A.R has only submitted before us that the assessee has to be given an opportunity to place all the facts before the Ld. CIT(E ).
5. Contrary to that the Ld. D.R did not raise any objection.
6. Upon hearing the submission of the counsel of the respective parties and on perusal of the facts, it appears that the assessee is a charitable organization under the Society Registration Act, he granted provisional registration, his application for granting registration u/s 12A(1)(ac)(iii) has been rejected as there was no reply or any response from the assessee.
7. Going over the facts of the case as well as considering the submission of the assessee, we are inclined to restore the appeal of the assessee before the Ld. CIT(E ) with a direction to the Ld. CIT(E ) to consider the case of the assessee and pass a afresh order as per law.

In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 7th May, 2025

Sd/-

Sd/-

(Rakesh Mishra /राकेश मिश्र)  
Accountant Member/लेखा सदस्य

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)  
Judicial Member/न्यायिक सदस्य

Dated: 7<sup>th</sup> May, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Payal Social and Cultural Organization, 45A, Chakraberia Road, I. R. Sarani, Kolakta-700020
2. Respondent – CIT(Exemption), Kolkata
3. Ld. Pr. CIT- , Kolkata
4. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata