

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-CUTTACK 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

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

**I.T.A. Nos. 168 & 169/CTK/2025
Assessment Year: 2025-2026**

***Pallishree,.....Appellant
C/o. M/s. Salarpuria Jajodia & Co.,
7, C.R. Avenue, 3rd Floor,
Kolkata-700072
[PAN:AAAAP4204A]***

-Vs.-

***Income Tax Officer (Exemption),.....Respondent
Hyderabad,
Aayakar Bhawan, Opp. L.B. Stadium,
Basher bagh, Hyderabad-500004, Telengana***

Appearances by:

Shri Sujay Sen, A.R., appeared on behalf of the assessee

*Shri Ashim Kumar Chakraborty, CIT, D.R., appeared on
behalf of the Revenue*

Date of concluding the hearing: May, 06, 2025

Date of pronouncing the order: May 26, 2025

O R D E R

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

Both the appeals bearing ITA Nos. 168/CTK/2025 and 169/CTK/2025 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Exemption), Hyderabad both dated 7th December, 2024 passed for the assessment year

2025-26 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 12AB of the Income Tax Act. In other words, the ld. CIT(Exemption) has rejected the applications of the assessee for grant of registration under section 12AB on account of non-prosecution of the applications.

2. Brief facts of the case are that the assessee is a Charitable Trust and engaged in various charitable activities, like relief of the Poor Education, Medical Relief, Preservation of Environment (including watersheds, forests and wildlife). Notices were issued in respect of proceedings under section 80G(5)(iii) of the Act to the address of the assessee mentioned in the Form No. 10AB to produce the copy of Memorandum of Association/Trust Deed for verification and to furnish a detailed reply on the specific information called for in the said notices. In response to the notices, the assessee-Trust submitted partial information only. Thereafter notice dated 26.11.2024 was issued to the assessee as a final opportunity to submit the cash flow statement, copy of latest three months GST returns, list of donors in respect to 80G claim and the expenditure incurred for the objectives as per Trust Deed/MOA., but there was no compliance to the notice.

3. The ld. CIT(Exemption) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Exemption). The ld. CIT(Exemption) passed the *ex-parte* orders both dated 07.12.2024 dismissing the appeals of the assessee.

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

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

6. The Id. 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 Id. CIT(Exemption).

7. We have duly considered the rival contentions and gone through the record carefully. The impugned orders are *ex-parte* orders wherein applications of the assessee for grant of registration under section 12AB have been rejected for want of prosecution. In the interest of justice, we deem it appropriate to set aside the orders and remit the issue to the Id. 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 26/05/2025.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 26th day of May, 2025

- Copies to :(1) Pallishree,
C/o. M/s. Salarpuria Jajodia & Co.,
7, C.R. Avenue, 3rd Floor, Kolkata-700072*
- (2) Income Tax Officer (Exemption),
Hybderabad,
Aayakar Bhawan, Opp. L.B. Stadium,
Basher bagh, Hyderabad-500004,
Telengana*
- (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.