

**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. 273 & 274/KOL/2025**

***The Becan India Foundation Trust,.....Appellant  
Satyajaly, Ruppur Kandi,  
Kandi, Murshidabad, Jemo Rajbati,  
West Bengal PIN Code No. 742140  
[PAN:AADTT7179C]***

**-Vs.-**

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

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Shri S.B. Chakraborty, Addl. CIT, Sr. D.R., appeared  
on behalf of the Revenue*

**Date of concluding the hearing: June 17, 2025**

**Date of pronouncing the order: June 24, 2025**

**O R D E R**

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

The present appeals are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Exemption), Kolkata, both dated 19<sup>th</sup> December, 2024.

2. Brief facts of the cases are that the assessee-Trust filed an application on 26.06.2024 in Form No. 10AB for registration under section 12A(1)(ac)(iii) of the Income Tax Act. Accordingly, vide notice dated 19.10.2024, certain information were sought from the assessee fixing the date for furnish reply on or before 28.10.2024. In response to the notice, the assessee submitted various details along with supporting documents on 28.10.2024. On details verification it was noticed that there is no irrevocability clause in the Trust Deed and the assessee-Trust was requested to furnish the details of charitable activities along with evidence. But no reply was received from the end of assessee in respect to the notice issued vide notice dated 03.12.2024. The ld. CIT(Exemption) has given several opportunities to the assessee-Trust 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) treated the application for grant of registration under section 12A(1)(ac)(iii) filed by the assessee as non-maintainable and dismissed the appeals *ex-parte* on 19<sup>th</sup> December, 2024.

3. On being aggrieved, the assessee preferred appeals before the ITAT.

4. None appeared on behalf of the assessee-Trust at the time of hearing.

5. At the outset, ld. D.R. brought to our notice that the assessee-Trust did not produce the relevant documents as asked by the ld.

CIT(Exemption) during the appellate proceedings. The ld. CIT(Exemption) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Exemption). He further submitted that before the ITAT, the assessee did not substantiate its claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

6. We have heard the Ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the orders passed by the ld. CIT(Exemption) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Exemption) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Exemption) failing which the Ld. CIT(Exemption) shall be at liberty to pass appropriate orders in accordance with law and merits of the cases, based on the materials available on the record. Thus, the grounds raised by the assessee in both the appeals are allowed for statistical purposes.

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

Order pronounced in the open Court on 24/06/2025.

Sd/-  
**(Rakesh Mishra)**  
**Accountant Member**

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

***Kolkata, the 24<sup>th</sup> day of June, 2025***

- Copies to :*(1) *The Becan India Foundation Trust,*  
*Satyajaly, Ruppur Kandi,*  
*Kandi, Murshidabad, Jemo Rajbati,*  
*West Bengal PIN Code No. 742140*
- (2) *Commissioner of Income Tax (Exemption),*  
*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.***