

आयकर अपीलीय अधिकरण  
कोलकाता 'सी' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'C' BENCH, KOLKATA**

श्री प्रदीप कुमार चौबे, न्यायिक सदस्य  
एवं

श्री रakesh मिश्रा, लेखा सदस्य  
के समक्ष

Before

**SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

&

**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. Nos.: 37 & 38/KOL/2025**

**Assessment Year: N.A.**

Obolombon Social Welfare Association <i>(Appellant)</i>	Vs.	CIT (Exemption), Kolkata <i>(Respondent)</i>
<b>PAN: AADCO2432L</b>		

**Appearances:**

**Assessee represented by** : Siddarth Agarwal, Adv.

**Department represented by** : Praveen Kishore, CIT(DR).

Date of concluding the hearing : 12-June-2025

Date of pronouncing the order : 07-July-2025

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

Both these appeals filed by the assessee are against the orders of the Ld. Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as the 'Ld. CIT (Exemption)/the Ld. CIT(E)'] passed in respect of registration u/s 12A(1)(ac)(ii) and 80G(5)(iv)(B) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 21.06.2024 and 25.09.2024, respectively. Both the appeals were heard together and are

being decided vide this common order for the sake of convenience and brevity.

1.1. The Registry has informed that both the appeals filed by the assessee are barred by limitation by 129 days and 38 days, respectively. An application seeking condonation of delay has been filed by the assessee stating as under:

**ITA No. 37/KOL/2025:**

*“1. That an ex parte order was passed by the CIT(Exemption), Kolkata on 21.06.2024 wherein the application for approval u/s 12A(1)(ac)(ii) of the Act is rejected.*

*2. That the last day filing the appeal against the said order of the CIT(Exemption) was on or around 20.08.2024.*

*3. That the appeal was filed on 08.01.2025.*

*4. That there is a delay of around 142 days.*

*5. The delay is explained hereunder -*

*a) That the notices or the order for registration were received by the assessee - Company through e-mail only and no physical copy was served.*

*b) That Sri Vijendra Tiwari, accountant of the assessee was entrusted to look after the income tax matters of the assessee.*

*c) That when the proceedings for approval 12(A)(1)(ac)(ii) was going on in the month of June, 2024, the said accountant was on leave and therefore the emails containing the notice and the order issued/passed by the Ld. CIT(E) remained unnoticed.*

*d) That then on or around 2nd week of December, 2024 when the said accountant checked the income tax portal, thereupon, it transpired that the application for approval u/s 12A(1)(ac) (ii) of the Act was rejected by the CIT(Exemption) vide an order dated 21.06.2024.*

*e) That on or around 17.12.2024 the assessee approached Advocate Sri Siddharth Agarwal for filing an appeal before the Hon'ble Tribunal.*

*f) That the appeal was then prepared and finally deposited in the office of the ITAT on 08.01.2025 with a delay of 142 days.*

*g) Thus, there is a reasonable cause for not filing appeal within time and it is humbly prayed that the delay of around 142 days may please be condoned and the case of your petitioner be heard on merit.*

*In the circumstances, your petitioner prays that the delay in filing appeal before this Ld. Tribunal may kindly be condoned and the appeal be heard on merits or such order/orders be passed as this Ld. Tribunal deems fit and proper.”*



1.2. Similar application has also been filed in ITA No. 38/KOL/2025. Considering the application for condonation of delay and the reasons stated therein, we are satisfied that the assessee had a reasonable and sufficient cause and was prevented from filing the instant appeals within statutory time limit. We, therefore, condone the delay and admit the appeals for adjudication.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

**I. ITA No. 37/KOL/2025:**

*“1. For that the Ld. CIT(Exemption), Kolkata was not justified in passing the order ex-parte without affording reasonable opportunity of hearing.*

*2. For that on the facts and in the circumstances of the case, the Ld. CIT (Exemption) was not justified in rejecting the application filed by the assessee in Form No. 10AB for the purpose of granting of registration u/s 12AA(1)(ac) (ii) of the Act.*

*3. For that the appellant craves leave to add, alter or withdraw any ground(s) of appeal on or before hearing of the appeal.”*

**II. ITA No. 38/KOL/2025:**

*“1. For that on the facts and circumstances of the case, the Ld. CIT(Exemption), Kolkata was not justified in rejecting the application for grant of approval u/s 80G(5)(iv) (B) filed by the assessee society in Form No. 10AB under Rule 17A of the Income Tax Rules, 1962.*

*2. For that the appellant craves leave to add, alter or withdraw any ground(s) of appeal on or before hearing of the appeal.”*

3. Rival submissions were heard and the record and the submissions made have been examined. We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(E). The Bench was of the view after hearing the Ld. AR that the Ld. CIT(Exemption) had rejected the registration u/s 12A(1)(ac)(ii) and 80G(5)(iv)(B) of the Act on account of non-receipt of



any reply in response to the notices issued to the assessee as the genuineness of the activities of the Trust could not be verified. Therefore, in the interest of justice, it was considered imperative that the assessee may be granted another opportunity to file the required information in response to the notice issued by the Ld. CIT (Exemption) for justifying the genuineness of the activities of the trust for the claim of exemption. Hence, the order of the Ld. CIT (Exemption) is hereby set aside and the matter is remanded to him for deciding both the applications afresh after granting an opportunity of being heard to the assessee and considering the reply which may be filed and thereafter he shall pass a speaking order in accordance with law.

4. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open Court on 7<sup>th</sup> July, 2025.**

*Sd/-*

**[Pradip Kumar Choubey]**  
Judicial Member

*Sd/-*

**[Rakesh Mishra]**  
Accountant Member

Dated: 07.07.2025

*Bidhan (P.S.)*



*Copy of the order forwarded to:*

1. **Obolombon Social Welfare Association, C/o. Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata, West Bengal, 700069.**
2. **CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata