

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH”, KOLKATA

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

I.T.A. No. 394/KOL/2025

The Sikh Cultural Centre,
16, Karnani Mansions, 25A,
Park Street, Kolkata - 700016
[PAN: AABAT0278R]

..... **Appellant**

vs.

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

..... **Respondent**

Appearances by:

Assessee represented by : D. Bhowmic, Asstt. of AR

Department represented by : Sanat Kumar Raha, CIT-DR
S.B. Chakraborty, Sr. DR

Date of concluding the hearing : 22.07.2025

Date of pronouncing the order : 24.07.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. The present appeal emanates from order u/s 80G(5)(iii) of the Income Tax Act, 1961, passed by the Ld. Commissioner of Income of Income Tax (Exemptions), Kolkata [hereafter “the Ld. CIT(E)], vide order dated 28.12.2024.

1.1 In this case, on the last date of hearing, the assessee filed an application for adjournment but the same was rejected and it was decided to proceed ahead with the help of Ld. DR.

1.2 In this case, it is seen that the assessee filed an application on 26.06.2024 for approval u/s 80G(5)(iii) of the Act in Form 10AB. Thereafter, the Ld. CIT(E) issued notices for eliciting certain responses. It is recorded

in the last para of the impugned order that no response was forthcoming from the assessee's side and hence the application was rejected and the provisional certificate issued to the assessee was also cancelled.

2. The Ld. DR pointed out that the Ld. CIT(E) had no option but to reject the application since there was no compliance made to the notices issued from his office.

3. We have carefully considered the grounds of appeal and the documents before us. We feel that in the interests of substantive justice, this matter deserves to be remanded back to the file of Ld. CIT(E) for affording one more chance to the assessee to file the necessary details before him. The assessee would be expected to be alert to the opportunities provided by the Ld. CIT(E). Thus, we set aside the impugned order and remand the same as discussed above.

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

Order pronounced on 24.07.2025

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 24.07.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. The Sikh Cultural Centre
2. Commissioner of Income Tax, (Exemptions), Kolkata
3. CIT(A)
4. CIT
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches