

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**  
**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT**  
**AND**  
**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**  
आयकर अपील सं/ITA No.529/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2022-23 to 2026-27)

Association For Development of Human and Community Rebuilding, 345, Ganguli Bagan, Dpp Road Naktala, Kolkata	Vs	CIT(Exemption), Kolkata
<b>PAN No. :AABAA 5205 H</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri S. P. Datta, Advocate
राजस्व की ओर से /Revenue by	:	Shri Raja Sengupta, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	06/08/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	26/08/2025

**आदेश / ORDER**

**Per Rajesh Kumar, AM :**

This is an appeal filed by the assessee against the order dated 16.11.2024, passed by the Id. CIT(Exemption), Kolkata, for the assessment year 2022-23 to 2026-27.

2. At the outset we note that there is a delay of 45 days in filing of appeal before the Tribunal for which the assessee has filed condonation petition along with affidavit. After perusing the contents of the petition, we are of the view that the delay of 45 days in filing the appeal is bonafide and accordingly we condone the same and admit the appeal for adjudication.

3. The only issue raised by the assessee is against the rejection of application for granting exemption u/s.80G(5)(iii) of the Act vide order dated 28.11.2024 despite the fact that the assessee was granted

registration u/s.12AB(1)(b) of the Act dated 16.11.2024 for a period from 2022-23 to 2026-27.

4. After hearing the rival contentions and perusing the material available on record, we observe that the Id. CIT(A) rejected the application filed by the assessee for granting registration u/s.80G(5)(iii) of the Act on the ground that the same is not maintainable that the assessee has no Form-10AC (order of provisions registration) for 80G exemption, however, we note that the assessee has already been granted the provisional registration by the Id. CIT(E) vide order dated 16.11.2024. Consequently, we restore this appeal to the file of Id. CIT(E) with a direction to decide the issue of granting exemption u/s.80G(5)(iii) of the Act in the light of provisional registration already granted by the Id. CIT(E) vide order dated 16.11.2024, which is effective from A.Y.2022-23 to 2026-27. In view of the above, appeal of the assessee is allowed for statistical purposes.

5. In the result, appeal of the assessee is allowed for statistical purposes

Order pronounced in the open court on 26/08/2025.

**Sd/-**  
**(DUVVURU RL REDDY)**  
उपाध्यक्ष / VICE PRESIDENT

**Sd/-**  
**(RAJESH KUMAR)**  
लेखा सदस्य/ ACCOUNTANT MEMBER

**कोलकाता** Kolkata; दिनांक Dated 26/08/2025  
Prakash Kumar Mishra, Sr.P.S.

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**(Assistant Registrar)**  
**Income Tax Appellate Tribunal, Kolkata**