

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.479/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2021-2022)

Bangiya Sangit Parishad, 2A, Panchanantala Road, Howrah-711101	Vs	ITO Ward-29(1), Kolkata
PAN No. :AAATB 8024 B		

(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से / Assessee by	:	Shri Sanjay Bhattacharaya, FCA
राजस्व की ओर से / Revenue by	:	Ms. Archana Gupta, Addl.CIT-Sr. DR
सुनवाई की तारीख / Date of Hearing	:	06/08/2025
घोषणा की तारीख / Date of Pronouncement	:	26/08/2025

आदेश / ORDER

Per Rajesh Kumar, AM :

This is an appeal filed by the assessee against the order dated 10.01.2025, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2021-22.

2. The only issue raised by the assessee is against the dismissal of the appeal of the assessee by CIT(A) upholding the assessment order passed by the CPC wherein the exemption u/s.11 & 12 of the Act claimed was rejected thereby disallowing the entire expenses incurred by the trust.

3. Facts in brief are that the assessee filed its return of income on 30.03.2022 within the extended due date i.e. 31.12.2021. The AO/CPC while processing the return of income u/s.143(1) of the Act noted that the assessee has not registered u/s.12A of the Act and consequently disallowed the expenses thereby assessing the gross receipts of the assessee. In the appellate proceedings, the Id.CIT(A) also dismissed the appeal of the assessee, wherein the Id.CIT(A) noted that the assessee

has not filed the income tax return and audit report within the extended time limit for which the assessee has not given any plausible explanation.

4. After hearing the rival contentions and perusing the material available on record, we find that the assessee trust is registered u/s.12A of the Act by provisional registration granted on 22.05.2021 whereas the order u/s.143(1) of the Act was passed by the AO/CPC on 27.05.2021. Similarly the Id.CIT(A) passed the appellate order on 10.01.2025 by ignoring the fact that the assessee is enjoying the provisional registration u/s.12A of the Act. We note that both the authorities below have wrongly decided the issue. In our opinion, the order passed by the AO/CPC is totally incorrect as has completely overlooked the provisional registration u/s.12AA of the Act as referred to above and assessed the gross receipt as income of the trust. Thus, we set aside the order of the Id. CIT(A) and direct the AO/CPC to examine the issue afresh considering the fact that the assessee has registration u/s.12AA of the Act.

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**