

**आयकर अपीलीय अधिकरण, कोलकाता पीठ "डी", कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH: KOLKATA**

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष  
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

**I.T.A. Nos. 1125 & 1126/Kol/2025**

(Tulsidham) Shree Shyam Pariwar  (PAN: AAAAZ 1931 A)	Vs.	CIT(Exemption), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	30.07.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	25.08.2025
For the assessee / निर्धारिती की ओर से	Shri Giridhar Dhelia, Advocate
For the revenue / राजस्व की ओर से	Shri Sanat Kumar Raha, CITDR

**ORDER / आदेश**

**Per Pradip Kumar Choubey, JM:**

Both these appeals are preferred by the assessee against the order of Commissioner of Income Tax (Exemption), Kolkata (hereinafter referred to as the Ld. CIT(A)] dated 21.03.2025.

2. First of all we take up **ITA NO. 1125/Kol/2025** for adjudication

In the above case, the assessee filed an application on 26.09.2024 for registration u/s 80G(5)(iii) of the Act in form no. 10AB. Notice has been issued asking the assessee to furnish the reply in response to the notice the assessee submitted various details along with supporting documents. The Ld. CIT(E) perused the submission made by the assessee and thereafter requested the assessee to submit amended trust deed Affidavit which duly notarized but the assessee failed to submit any compliance, as a result of which, the application filed by the assessee treated as non-maintainable and provisional certificate has also been cancelled.

3. Being aggrieved and dissatisfied the assessee preferred an appeal before us.

4. The Ld. AR has only prayed by filing Affidavit that the Ld. CIT(E) passed an order only because of non-compliance. He fairly submitted that indeed assessee was ill, as a result of which the assessee could not make any compliance before the Ld. CIT(E). His prayer is that for the interest of justice the assessee should be afforded an opportunity to cure the procedural delay.

5. The Ld. D.R did not raise any objection in remitting the appeal of the assessee to the file of Ld. CIT(E) for fresh consideration.

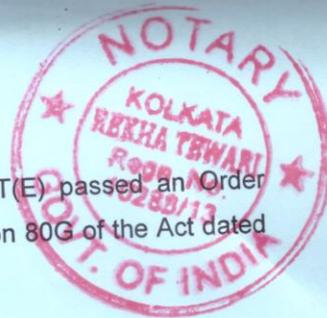
6. Upon hearing the submission of the counsel of the respective parties, We have perused the Affidavit filed by the assessee which is as under:

পশ্চিমবঙ্গ পশ্চিম বঙ্গাল WEST AFFIDAVIT OF INCOME TAX 39AA 091199

I, Mangal Lal Agarwal, Secretary of (Tulsidham) Shree Shyam Pariwar, a Trust having PAN – AAAAZ1931A having office 3rd floor, Flat-3D,4B/9, Jessore Road, North 24 Parganas, West Bengal -700 055 ("hereinafter referred to as "the Assessee Trust") do hereby solemnly declare as under:

1. That I am Secretary of the said Trust and handling the Income Tax matters.
2. That the Trust had duly applied for approval under section 80G of the Income Tax Act, 1961, and the Ld. Commissioner of Income Tax (Exemptions), Kolkata, had granted provisional registration in Form 10AC, dated 19/01/2023, for the period starting 19/01/2023 to 2025-26.
3. That during the course of proceedings for obtaining final approval under section 80G, notice was issued by the office of the Ld. CIT(E) on 08/03/2025, requiring compliance and submission of documents/information.
4. That during this period, I was suffering from illness and thus was unable to take necessary steps for compliance of the said notice.

NOTARY



- 5. That due to the said non-compliance, the Ld. CIT(E) passed an Order rejecting the application for registration under section 80G of the Act dated 21/03/2025.
- 6. That I most respectfully submit that the rejection of registration was solely due to medical illness beyond control, and thus the assessee trust may be granted an opportunity to cure the procedural default, in the interest of justice and equity.
- 7. In view of the above facts I submit that the delay was purely unintentional, due to my medical incapacity, not disregard of the legal proceedings.
- 8. I am making this affidavit to bring the correct facts on records which are true to the best of my knowledge and I believe it to be true.

*Mangallal Agarwal*  
DEPONENT

**VERIFICATION**

I, Mangal Lal Agarwal, the above named deponent do hereby verify on oath that the contents of the affidavit above are true to our knowledge and nothing material has been concealed or falsely stated.

Verified at Kolkata at this 29th day of July, 2025

*Mangallal Agarwal*  
DEPONENT

Signature Only  
Identified by me  
Narayan Gh. Sahas  
Advocate  
C.M.M's Court, Kolkata-1  
Enrollment No. WB/305/1989

**REKHA TEWARI**  
NOTARY  
Regn. No.- 10288/13  
C.M.M's Court  
Kolkata - 700 001

ATTESTED SIGNATURE ONLY  
BEFORE ME ON IDENTIFICATION

29 JUL 2025

*Rekha Tewari*  
REKHA TEWARI  
NOTARY

We have also gone through the order of Ld. CIT(E ), and there is no denying to this fact that the order has been passed when the assessee failed to submit / furnish reply to the quarry made by the Ld. CIT(E ). Keeping in view the Affidavit filed by the assessee and for the interest of justice, we are inclined to restore the appeal of the assessee before the Ld. CIT(E ) with a direction to hear the assessee and then pass afresh order after considering the documentary evidence as per law.

7. Now we shall adjudicate in **ITA NO. 1126/Kol/2025**.

Brief facts of the case of the assessee is that the assessee filed an application for registration u/s 12A(1)(ac)(iii) in Form 10AB a notice was issued and in response to the notice the assessee submitted various details with supporting documents which was carefully perused by the Ld. CIT( E) and thereafter asked the assessee to furnish the details of the donation undertaking for Section 2(15), 13(3) and 12AB(ii) and details of IDs of trustees etc. The assessee failed to submit any compliance and reply as a result of which the application of the assessee has been rejected and provisional certificate issued to the assessee has also been cancelled.

8. Being aggrieved and dissatisfied the assessee preferred an appeal before us.

9. The LD. A.R has only prayed that the appeal be remitted back to the file of Ld. CIT(E ) for fresh consideration as during the period the assessee was suffering from illness and he could not be able to furnish the reply from the quarry made by the Ld. CIT(E ).

10. The ld. DR did not raise any objection in remitting the appeal of the assessee back to the file of Ld. CIT(E ).

11. Upon hearing the submission of the counsel of the respective parties, We have perused the Affidavit filed by the assessee which is as under:

পশ্চিমবঙ্গ পশ্চিম বঙ্গাল WEST BENGAL

AFFIDAVIT

AR 095764

I, Mangal Lal Agarwal, Secretary of (Tulsidham) Shree Shyam Pariwar, a Trust having PAN – AAAAZ1931A having office 3rd floor, Flat-3D,48/9, Jessore Road, North 24 Parganas, West Bengal -700 055 ("hereinafter referred to as "the Assessee Trust") do hereby solemnly declare as under:

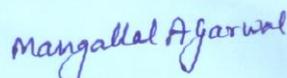
1. That I am Secretary of the said Trust and handling the Income Tax matters.
2. That the Trust had duly applied for registration under section 12A of the Income Tax Act, 1961, and the Ld. Commissioner of Income Tax (Exemptions), Kolkata, had granted provisional registration in Form 10AC, dated 19/01/2023, for the period from AY 2023-24 to 2025-26.
3. That during the course of proceedings for obtaining final registration under section 12A, notice was issued by the office of the Ld. CIT(E) on 10/03/2025, requiring compliance and submission of documents/information.
4. That during this period, I was suffering from illness and thus was unable to take necessary steps for compliance of the said notice.

REKHA TEWARI  
NOTARY

2025



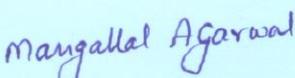
5. That due to the said non-compliance, the Ld. CIT(E) passed an Order rejecting the application for registration under section 12A of the Act dated 21/03/2025.
6. That I most respectfully submit that the rejection of registration was solely due to medical illness beyond control, and thus the assessee trust may be granted an opportunity to cure the procedural default, in the interest of justice and equity.
7. In view of the above facts I submit that the delay was purely unintentional, due to my medical incapacity, not disregard of the legal proceedings.
8. I am making this affidavit to bring the correct facts on records which are true to the best of my knowledge and I believe it to be true.

  
 DEPONENT

**VERIFICATION**

I, Mangal Lal Agarwal, the above named deponent do hereby verify on oath that the contents of the affidavit above are true to our knowledge and nothing material has been concealed or falsely stated.

Verified at Kolkata at this 29th day of July, 2025

  
 DEPONENT

  
 Signature Only  
 Identified by me  
 Narayan Ch. Saha  
 Advocate  
 C.M. Court, Kolkata-1  
 Enrollment No. WB/305/1989



ATTESTED SIGNATURE ONLY  
 BEFORE ME ON IDENTIFICATION  
  
 REKHA TEWAR.  
 NOTARY

2025

We have also gone through the order of Ld. CIT(E), and there is no denying to this fact that the order has been passed when the assessee failed to submit / furnish reply in the quarry made by the Ld. CIT(E). Keeping in view the

Affidavit filed by the assessee and for the interest of justice, we are inclined to restore the appeal of the assessee before the Ld. CIT(E ) with a direction to hear the assessee and then pass an afresh order after considering the documentary evidence as per law.

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

Order is pronounced in the open court on 25<sup>th</sup> August, 2025

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 25<sup>th</sup> August, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- (Tulsidham) Shree Shyam Pariwar, 48/1, Jessore Road, Kolkata-700055.
2. Respondent – CIT(Exemption), Kolkata
3. Ld. PCIT- , Kolkata
4. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata