

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA
BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
AND
SHRI SONJOY SARMA, JUDICIAL MEMBER

ITA Nos.277 & 278/KOL/2025

(निर्धारण वर्ष /Assessment Year : 2024-2025)

M/s Malda Digambar Jain Mandir Trust, 5/46, N.S. Road Gangabag, English Bazar, Malda West Bengal-732101	Vs	CIT(Exemption), Kolkata
PAN No. :AAHTM 5465 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Aashish Rastogi, AR
राजस्व की ओर से /Revenue by	:	Shri Praveen Kishore, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	01/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	02/09/2025

आदेश / ORDER

Per Sonjoy Sarma, JM:

Both the captioned appeals are filed by the assessee against the order of the Id. CIT(Exemption), Kolkata, dated 23.12.2024 & 22.12.2024 respectively relating to rejection of application filed u/s.12A(1)(ac)(iii) of the Act and application u/s.80G(5)(ii) of the Act in Form No.10AB as in the case of the assessee.

2. At the time of hearing, Id. AR stated that both the appeals are connected with the same assessee and issues involved in both the appeals are common relating to issue of rejecting application u/s.12A(1)(ac)(iii) of the Act and application u/s.80G(5)(ii) of the Act in Form No.10AB, therefore, both the appeals may be heard together and for the sake of convenience the common order may be passed in both the cases.

3. Id. AR stated that both the appeals were dismissed by the Id. CIT(E) on the issue that the assessee did not comply to the notices and furnish the details asked for, therefore, assessee's application u/s.12A(1)(ac)(iii) of the Act and application u/s.80G(5)(ii) of the Act in Form No.10AB were rejected, whereby doing so the Id. CIT(E) also rejected the provisional certificate issued in the case of the assessee. Ld. AR stated that at the time of hearing before the Id. CIT(E), assessee partially complied to the notices issued by the Id.CIT(E), however, on certain issues the assessee could not properly reply to the notice issued by the Id. CIT(E), therefore, the claim of the assessee was rejected. He further prayed that the assessee is ready to furnish the desired documents as asked for if the matter may be remanded back to the file of the Id.CIT(E) with a direction to re-examine the issue after affording reasonable opportunity of being heard to the assessee.

4. On the other hand, Id.CIT-DR did not raise any objection to such prayer made by the assessee, however, he stated that the assessee should comply to the notice issued by the Id. CIT(E) and furnish the supporting documents in order to substantiate his claim.

5. We after considering the submissions of both the parties and perusing the material available on record, find that in the case of the assessee the Id.CIT(E) rejected the claim of registration u/s.12A(1)(ac)(iii) of the Act and approval u/s.80G(5)(ii) of the Act in Form No.10AB since the assessee did not comply to the notices issued by the Id. CIT(E). Since the assessee has failed to furnish the supporting documents in order to establish its case, therefore, in the interest of justice and fairplay, it is

necessary to remand the matter back to the file of the Id. CIT(E) with a direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to comply to the notice issued by the Id. CIT(E) and furnish certain documents to establish its case for getting exemption under the provisions of the Act.

6. In terms of the above, both appeals of the assessee are allowed for statistical purposes.

Order dictated in the open court on 03/09/2025.

Sd/-
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 03/09/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata