

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

I.T.A. No.: 1472/KOL/2025

Assessment Year: N.A.

Bansia Foundation	Vs.	CIT (Exemption), Kolkata
(Appellant)		(Respondent)
PAN: AAATB7814K		

Appearances:

Assessee represented by : Anil Kochar, Advocate.

Department represented by : Raja Sengupta, (CIT) DR.

Date of concluding the hearing : 09-September-2025

Date of pronouncing the order : 29-September-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Exemption)-Kolkata [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.06.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. For that the Order passed by the Ld. CIT (Exemption) is arbitrary, erroneous, without proper reasons, invalid and bad-in-law, to the extent to which they are prejudicial to the interests of the appellant

2. For that the Ld. CIT (Exemption) has erred in Law and on facts in rejecting the application for Registration u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961, without appreciating that the appellant is a genuine charitable



trust/institution established for charitable purposes within the meaning of Sec. 2(15) of the Act.

3. For that the Ld. CIT (Exemption), did not provide adequate & reasonable opportunity to the appellant to produce relevant documents and evidences.

4. For that the Ld. CIT (Exemption) has wrongly rejected the application without pointing out any specific defect in the application, supporting documents or the charitable activities of the appellant.

5. For that the Order passed by the Ld. CIT (Exemption) is bad-in-law and in violation of principles of natural justice and liable to be set aside for fresh consideration.

6. For that the appellant craves leave to add, alter, amend or withdraw any of the above grounds at the time of hearing.”

3. Brief facts of the case are that the assessee ('the Foundation') had filed an application for registration u/s 12A(1)(ac)(iii) of the Act. A notice seeking certain information from the assessee was issued but the assessee did not respond. However, the assessee submitted documents to the reminder notice issued by the Ld. CIT (Exemption). Certain clarifications were further sought from the assessee regarding the loan of ₹10 Lakh given to Brajdham Merchantile Pvt. Ltd., copy of provisional registration certificate issued in u/s 12A(1)(ac)(vi) of the Act and to furnish details of charitable activities undertaken by the Foundation but the assessee did not comply with the queries raised. The Ld. CIT (Exemption) held that despite being given multiple opportunities, the assessee had failed to furnish reply in accordance with the query raised and, therefore, considering the aforesaid facts and in the absence of a proper and comprehensive reply, the application filed by the assessee was rejected.

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.



5. During the course of the appeals, though the assessee sought adjournment, however, the Bench was of the view that the Ld. CIT had denied the claim of exemption u/s 12A of the Act on account of absence of a proper and comprehensive reply by the assessee. Therefore, in the interest of justice, it was considered imperative that the assessee may be granted another opportunity to file its submission in response to the notice issued by the Ld. CIT (Exemption) for justifying the genuineness of the activities and for the claim of approval. Hence, the order of the Ld. CIT (Exemption) is set aside and the matter is remanded to him for deciding the application afresh after granting an opportunity of being heard to the assessee and seeking the reply from the assessee in respect of the queries raised and thereafter, he may pass an order in accordance with law.

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

Order pronounced in the open Court on 29th September, 2025.

Sd/-

[George Mathan]

Judicial Member

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 29.09.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Bansia Foundation, 12, Khetra Das Lane, 2nd Floor, Bow Bazar, Kolkata, West Bengal, 700012.**
2. **CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata