

INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH: GUWAHATI

BEFORE SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

AND

SHRI RAKESH MISHRA, HON'BLE ACCOUNTANT MEMBER

ITA No. 23-24 / GTY / 2025

AY: 2025-26

Bodoland Development Foundation Ward No. 2, Udalguri S.O. Udalguri, Darrang, PIN-784509 (Assam) PAN: AACKCB0724H	The ITO, Ward, Mangoldoi
(Appellant)	(Respondent)

Assessee By:	Shri Rohit Bhati, FCA
Department By:	Shri Kaushik Ray, JCIT
Date of Hearing:	03-07-2025
Date of Pronouncement:	06 .08.2025

ORDER

PER MANOMOHAN DAS, JM

This set of two appeals are filed by the assessee against the order of the learned Commissioner of Income Tax (Exemption), Kolkata (hereinafter referred to as the ("CIT(E)" dated 19.12.2024 and dated 13.09.2024 respectively passed under Section 12A(1)(ac)(iii) and under section 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertain to the Assessment Year [AY] 2025-26.

2. The brief facts of the case are that, the assessee filed an application on 27.06.2024 for registration u/s 12A(1)(ac)(iii) of the Act and another application for registration under clause (iii) of second proviso to sub-section (5) of Section 80G of the Act respectively. The learned CIT(E) vide notice dated 12.09.2024 sought certain information from the assessee fixing the date for furnishing reply on or before 19.09.2024. Similarly, the Id. CIT(E) vide notice dated 13.08.2024 through ITBA was fixed the date of hearing on 20.08.2024 in respect of the application for registration u/s 80G of the Act. However, the assessee failed to comply with the said notices. The Id. CIT(E) further issued notice to the assessee, but there was no compliance by the assessee. Since, there was no compliance to the notices by the assessee, the Id. CIT(E) vide order dated 19.12.2024 and 13.09.2024 respectively rejected both the applications of the assessee.

3. Being aggrieved, the assessee filed the present appeal before the Tribunal.

4. Heard the representatives of both the parties and perused the material on record.

5. The Ld. AR prayed for another opportunity to satisfy the Id. CIT(E) so that registration can be obtained as required.

6. We, in similar matters, allowed several assessee another opportunity to satisfy the Id. CIT(E) for the interest of justice and decide to remand the matters to the file of the Id. CIT(E) to reconsider the matters of the assessee again. Accordingly, we set aside the orders of the Id. CIT(E) dated 19.12.2024 as well as order dated 13.09.2024 and direct the Id. CIT(E) to reconsider the applications of the assessee after giving the assessee an adequate opportunity of being heard. The Ld. DR also has no objection in remanding the matters of the assessee to Id. CIT(E)

for reconsideration. Thus, we allow both the appeals of the assessee for statistical purposes only.

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

8. Order pronounced in the open court on this 06 day of August, 2025.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Manomohan Das)
Judicial Member

Date: 06 .08 .2025

Copy forwarded to:-

1. Bodoland Development Foundation, Ward No. 2, Udalguri, S.O. Udalguri, PIN-784509, Darrang (Assam)
2. The ITO, Ward- Mangaldoi, Mangaldoi.
3. The CIT (Exemption),
5. The DR, ITAT, Guwahati
6. Guard file

By Order

Assistant Registrar
ITAT, Guwahati / Kolkata