

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

Before

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

**ITA No.: 2282/KOL/2025
Assessment Year: 2025-26**

Calcutta Boys School Educational Society (Appellant)	Vs.	CIT (Exemption), Kolkata (Respondent)
PAN: AAGAC1354C		

Appearances:

Assessee represented by : Arvind Agarwal, Advocate.

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

Date of concluding the hearing : 31-October-2025

Date of pronouncing the order : 24-November-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 25.09.2025.

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

"1. Because the ld. Commissioner of Income Tax (Exemption), Kolkata, erred in law as well as in facts in rejecting the application made by the Educational Society for registration u/s 12A/ 12AB of the I.T. Act 1961 vide his order in Form 10AD dated 25th September 2025, and his such rejection is not good in law.

2 Because the ld. Commissioner of Income Tax (Exemption), Kolkata, erred in law as well as in facts in not considering in its correct perspective, the submission made before him in response to his notice dated 17th September



2025, and his such rejection order of the application for registration so made, is not good in law.

3. Because the ld. Commissioner of Income Tax (Exemption), Kolkata, in the given circumstances and explanations, ought to have accepted the inadvertent technical error in mentioning of wrong section code in Form 10AB, and ought to have granted the exemption u/s 12A/12AB of the Income Tax Act 1961.

4. The appellant crave leave to add further grounds of appeal or alter the grounds at the time of hearing.”

3. Brief facts of the case are that the assessee had filed an application for registration u/s 12A(1)(ac)(iii) of the Act on Form No. 10AB. This application was found to be *prima-facie* non-maintainable and accordingly, vide letter dated 08.07.2025, certain clarifications were sought from the assessee by the Ld. CIT (Exemption). In response thereof, the assessee submitted its reply. On perusal of the submissions made by the assessee, the Ld. CIT (Exemption) found that the assessee had not submitted Form No. 10AC (Order of Provisional Registration) u/s 12A of the Act and accordingly cancelled/dropped the application as non-maintainable.

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

5. We have heard the rival contentions and have also gone through the facts of the case. During the course of the appeal, though the assessee sought adjournment, however, the Bench was of the view that the Ld. CIT (Exemption) had denied the claim of exemption u/s 12AB of the Act merely on account of non-submission of Form No. 10AC in which the provisional registration was granted while the requirements of the Society existing for charitable and carrying out charitable activities were primarily to be examined. 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 claim of approval. Hence, the order of the Ld. CIT (Exemption) is hereby set aside and the matter is remanded to him for deciding the application afresh after granting an opportunity of being heard to the assessee, allowing an opportunity to the assessee to correct the section code, if required and seek the reply from the assessee in respect of the queries raised and thereafter consider the application in accordance with law. For statistical purposes, the grounds of appeal are partly allowed.

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

Order pronounced in the open Court on 24th November, 2025.

Sd/-

Sd/-

[George Mathan]
Judicial Member

[Rakesh Mishra]
Accountant Member

Dated: 24.11.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Calcutta Boys School Educational Society, 72/1, Surendra Nath Banerjee Road, Kolkata, West Bengal, 700014.**
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