

IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.2320/Kol/2025

Kalyan Brata Sangha.....Appellant

AT Brindabanpur, Police Station Uluberia,

Dist: Howrah, 711316.

[PAN: AAATK5379E]

vs.

CIT(Exemption), Kolkata Respondent

Appearances by:

Shri Trideep Nayak, AR, appeared on behalf of the appellant.

Shri Raman Garg, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 05, 2026

Date of pronouncing the order : February 06, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee is directed against the order dated 29.08.2025 of the CIT(Exemption), Kolkata (hereinafter referred to as "Id. CIT(A)").

2. Brief facts of the case are that the assessee filed an application dated 31.01.2025 seeking approval under section 80G(5) of the Income-tax Act, 1961, in Form No. 10AB. The application was found to be defective, and accordingly, the assessee was required to furnish clarifications along with supporting documents. The learned CIT(Exemption) observed that the assessee had filed the application under an incorrect section/clause, as the approval sought was required to be made through Form No. 10AB by selecting the appropriate clause. On this ground, the learned CIT(Exemption) rejected the application, holding it to be non-maintainable, while observing that the assessee

was at liberty to file a fresh application in Form No. 10AB with correct selection of the relevant clause.

3. Aggrieved, the assessee preferred the present appeal before the Tribunal. Before us, the learned counsel for the assessee submitted that the rejection of the application was purely on account of a technical defect relating to the selection of the clause in the prescribed form and that no adverse finding was recorded on the merits of the assessee's eligibility for approval. It was therefore prayed that the matter be restored to the file of the learned CIT(Exemption) for fresh consideration.

4. On the other hand, the learned DR supported the order of the CIT(Exemption) and submitted that adequate opportunity was granted to the assessee to file the application in Form No. 10AB by selecting the correct clause, and therefore no infirmity exists in the impugned order.

5. We, after hearing the rival submissions and perusing the material available on record, we find that the application of the assessee was rejected solely on account of wrong selection of the clause in Form No. 10AB, which is a procedural/technical lapse. No adjudication has been made on the merits of the assessee's claim for approval under section 80G(5) of the Act. In the interest of justice and fair play, we deem it appropriate to set aside the impugned order and restore the matter to the file of the learned CIT(Exemption) with a direction to re-examine the application on merits, after granting a reasonable opportunity of being heard to the assessee. The assessee is also directed to rectify the defects, if any, in Form No. 10AB by selecting the appropriate clause and furnishing the requisite details and documents. The learned CIT(Exemption) shall thereafter pass a speaking order in accordance with law.

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

Kolkata, the 6th February, 2026.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 06.02.2026.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches