

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos. 2616 & 2617/KOL/2025  
(Assessment Year: 2026-27)**

**Al- Ameen Education Health  
and Research Foundation**  
C/o. SK. Hafizur Rahman, Plot  
No.DJ-4/9, New Town, Kolkata  
Leather Complex, South 24  
Parganas, West Bengal-700156

**(Appellant)**

**Vs.**

**CIT (Exemption)**  
10B, Middleton Row, Kolkata-  
700071, West Bengal

**(Respondent)**

**PAN No. AAJTA4874D**

**Assessee by** : Shri Rip Das, AR  
**Revenue by** : Shri Madanappa Raghuvver, DR

**Date of hearing:** 19.01.2026  
**Date of pronouncement:** 26.02.2026

**ORDER**

**Per Rajesh Kumar, AM:**

These are appeals preferred by the assessee against the order of the Commissioner of Income Tax (Exemption) Kolkata vide order dated 12.09.2025 for AY 2026-27.

2. The only issue in both the appeals is against the rejection order passed by the Id. CIT (E), Kolkata, rejecting the application made by the assessee in Form 10AB for grant of exemption u/s 80G(5)(iv) of the Act on the ground that the original application was not moved within six months before the last date of temporary registration granted till A.Y. 2025-26.

3. After hearing the rival contentions and perusing the materials available on record, we find that nonetheless there is a delay on the part of the assessee in moving this application in form no.10AB of the Act for granting exemption u/s 80G(5)(iv) of the Act. We note that the application was filed late. After considering the merits of the case, we are inclined to condone the delay and restore the issue to the file of the Id. CIT (A) for a fresh adjudication of the issue after affording reasonable opportunity of hearing to the assessee. Consequently, both the appeals of the assessee are allowed for statistical purposes.
4. In the result, the both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 26.02.2026.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.02.2026

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata