

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JM
AND**

SHRI SANJAY AWASTHI, AM

ITA No. 319/KOL/2025

(Assessment Year: 2025-26)

Bhaba

2/8/1 APC Park Baghajatin
G Block, Kolkata-700086,
West Bengal

Vs.

CIT (Exemption)

10B, Middleton Road,
Kolkata-700071, West Bengal

(Appellant)

(Respondent)

PAN No. AADTB3188K

Assessee by : None

Revenue by : Shri Raja Sengupta, DR

Date of hearing: 18.06.2025

Date of pronouncement: 23.06.2025

ORDER

PER GEORGE MATHAN, JM:

This is an appeal filed by the assessee against the order of the Id. CIT (E) denying assessee the benefit of recognition u/s 12A of the Act by an order dated 25.01.2025.

02. None represented on behalf of the assessee and Shri Raja Sengupta represented on behalf of the Revenue.
03. A perusal of the file as also the papers enclosed with the appeal shows that subsequent to the said order the Id. CIT (E), Kolkata vide an order dated 28.01.2025 has granted the assessee the benefit of recognition u/s 12AB(1)(b) of the Act. In the approval in clause 11, the Id. CIT (Exemption) has categorically held as follows: -



11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or if it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

As per annexure below.

13. Name and designation of the approving authority
MANISH KANOUJA
CIT (EXEMPTION), KOLKATA

Annexure (mentioned in row-12 above)

1. The Trust/Society/Institution is registered as Charitable Trust/Society/Institution.
2. Any income derived from property held under Trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trusts or institution.
3. The trust or institution shall not have income from profits and gains or business which is not incidental to the attainment of its objectives.
4. Separate books of accounts shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.
5. The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.
6. The trust or institution established for charitable purposes created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.
7. The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause(b) of sub-section (1) of section 12AB of the Income Tax Act, 1961.
8. Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of 30 days from the date of the said adoption or modification.
9. The registration u/s 12AB of the Income Tax Act, 1961 does not automatically confer any right on the donors to claim deduction u/s 80G of the Income Tax Act, 1961.
10. The registration so granted is liable to be cancelled at any point of time if the registering authority is satisfied that the activities of the Trust/Institution/Non-profit Company are not genuine or are not being carried out in accordance with the objects of the Trust/Institution/Non-



profit Company.

11. Registration is subject to cancellation, if any specified violation by the Trust is found to be committed as mentioned in Explanation to sub-section(4) of Section 12AB of the Income Tax Act, 1961.
12. This approval is granted to assessee based on the application filed for condonation of delay in filing Form-10AB.

MANISH KANOUJA
CIT (EXEMPTION), KOLKATA

Copy to:

1. The Addl./Joint Commissioner of Income Tax- RANGE 61, KOLKATA
2. Assessing Officer- WARD 61(3), KOLKATA
3. The applicant

MANISH KANOUJA
CIT (EXEMPTION), KOLKATA

(In case the document is digitally signed please
refer Digital Signature at the bottom of the page)

04. As it is noticed that the assessee has been granted registration vide order dated 28.01.2025. As the Registration u/s 12A of the Act has already been granted to the assessee, the issue of Registration u/s 12A of the Act is no more survive before the Tribunal.

05. In the result, the appeal of the assessee is dismissed as infructuous.

Order pronounced in the open court on 23.06.2025.

Sd/-
(SANJAY AWASTHI)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 23.06.2025

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