OD 11

ORDER SHEET
ITAT/80/2026
IA NO: GA/1/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX EXEMPTIONS
KOLKATA
VS
THE BENGAL CHAMBER OF COMMERCE AND INDUSTRY

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 27th April, 2026.

Appearance:
Ms. Sanjukta Gupta, Adv.
Mr. Sujit Mitra, Adv.
. . .for the appellant.

Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
Mr. Navin Mittal, Adv.
Mr. Debarghya Banerjee, Adv.
. . .for the respondent.

The Court: We have heard learned advocates on either side.

The appeal is admitted on the following substantial questions of law for consideration.

> "A. Whether, on the facts and in the circumstances of the case, the Learned Income Tax Appellate Tribunal erred in law in granting the benefit of exemption under Section 11 of the Income-tax Act, 1961,in the absence of a valid registration under Section 12A/12AA of the

> Income-tax Act, 1961, which is a mandatory and foundational statutory requirement?"

The appellant shall file requisite number of informal paper books prepared out of Court including therein all relevant materials used before the learned Court below within ten weeks from date and serve copies thereof upon the learned advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let the matter be listed in the monthly list of August, 2026.

IA No.GA/1/2026 is disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/