

OD-38

WPO/1070/2022

IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

M/s. PRANAB MICRO SERVICES  
FEDERATION

-VERSUS-

PRINCIPAL CHIEF COMMISSIONER OF  
INCOME TAX AND ORS.

BEFORE :  
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ  
Date: 19<sup>th</sup> December, 2024

*Appearance :*  
*Mr. Anirban Banerjee, Adv.*  
*Mr. Bikash Halder, Adv.*  
*Mr. Sayantan Banerjee, Adv.*  
*Mr. Sourav Saha, Adv.*  
*...for the petitioner.*

*Mr. Aryak Dutt, Adv.*  
*Ms. Riya Kundu, Adv.*  
*...for the respondents.*

The Court :- Learned counsel appearing for the petitioner prays for setting aside the order passed by the learned CIT (Exemption), Kolkata vide DIN No.ITBA/EXM/F/EXM45/2024-25/1066600219(1) dated 11.07.2024 and allow the prayer to grant registration certificate under Section 80G of the Income Tax Act, 1961.

Learned counsel appearing for the respondent authorities submits that the assessee has no Form 10AD or 12A. In absence of permanent registration under Section 12A, approval cannot be granted under Section 80G and further prays for leave to file affidavit.

Let affidavit-in-opposition be filed within four weeks from date; reply thereto, if any, be filed within two weeks thereafter.

Let this matter appear in the monthly list of February, 2025 under the heading 'hearing.'

(RAJARSHI BHARADWAJ, J.)

A/s.