

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "B", BANGALORE**

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
AND**

SMT. BEENA PILLAI, JUDICIAL MEMBER

**ITA No.2878(Bang)/2018
(Assessment Year : 2017-18)**

Shri Swamynarayana Trust,
No.222/A/3, Shri Swamynarayan Temple,
5th Main, 58th Cross, , 4th Block,
Bangalore-560 010.
Pan No.AAGTS6296Q

Appellant

Vs

The Income Tax(E),
Ward-2, for CIT(E),Unity Building Annexe,
Bangalore

Respondent

**Appellant by : Ms. Divyashri,
Revenue by : Ms. Neera Malhotra, CIT,DR**

**Date of hearing : 27-11-2019
Date of pronouncement : 29-11-2019**

ORDER

PER SMT BEENA PILLAI, JUDICIAL MEMBER:

Present appeal has been filed by assessee against order dated 18/12/17 passed by Ld.CIT(E), Bangalore

2. Ld.AR at the outset, submitted that there is a delay in filing present appeal before this *Tribunal* by four months and twenty one days. It has been submitted that the impugned order was received by assessee on 21/02/2018 and assessee should have

filed present appeal on or before 22/04/18. She submitted that present appeal however has been filed on 29/09/18 thereby causing a delay of five months and seven days.

2.1 Ld.AR submitted that authorized signatory was travelling all over the world, carrying on activities of trust, and therefore appeal could not be filed within period of limitation. She thus prayed for condonation of delay as it was not intentional.

2.2 Ld.CIT,DR, though objected for the same, however, could not establish any malafide intention on behalf of assessee.

2.3. We are therefore, condoning the delay caused to file the present appeal.

It is observed that Ld.CIT (E) passed ex parte order for non-appearance, whereby he dismissed application for registration under section 12A for non-appearance. In the interest of natural justice, we are of the view, that Ld.CIT(A) must pass order on merits. According to Ld.AR. the decision relied upon by Ld.CIT(E) factually distinguishable. Therefore, we set aside issue back to Ld.CIT(E) to decide application after calling for all relevant details in regards to the same.

Accordingly grounds raised by assessee stands allowed for statistical purposes.

In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in open court on 29-11-2019

Sd/-

(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 29-11-2019

***am**

Sd/-

(BEENA PILLAI)
JUDICIAL MEMBER

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

By Order
Asst. Registrar