IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "A" BENCH: NEW DELHI

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI K. NARSIMHA CHARY, JUDICIAL MEMBER

ITA Nos.154 & 155/Del/2021
Assessment Years : NIL

Live 4 Better Foundation, I-34, DLF Industrial Area, Phase-I, Faridabad, Haryana-121003. PAN-AABTL9422G	Vs	CIT(E), Chandigarh
APPELLANT		**RESPONDENT**
Appellant by	Sh.Ranjan Chopra, CA	
Respondent by	Sh.M.Baranwal, Sr.DR	
Date of Hearing	12.03.2021	
Date of Pronouncement	12.03.2021	

ORDER

PER K.NARSIMHA CHARY, J.M. :

Aggrieved by the order dated 18.09.2020 passed by the Ld. Commissioner of Income Tax (Exemption) ("Ld. CIT(E)"), Chandigarh, rejecting the applications of the assessee u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 ("the Act") and application u/s 80G(v)(vi) of the Act. The assessee preferred these appeals with a delay of 47 days.

2. At the outset, it is submitted on behalf of the assessee that the notices/letters in the appeal were issued by the Ld. CIT(E) through e-filing account of the assessee trust on the departmental website that the trust was unable to operate the e-filing portal due to the procedural technical reasons apart from the reason of outbreak of Covid-19, and looking at the absence of the assesse, Ld. CIT(E) concluded that the

assessee had failed to discharge its onus to prove that its income is free from exigibility of taxes and on that score rejected both the applications.

3. Assessee pleaded that due very same reason for filing of the appeals before the Tribunal, Ld. CIT(E) dismissed the appeals and he failed to consider the case on merits. Having regard to the peculiarity of the circumstances, prevailing during the pandemic period, it is urged before us that it would be just and proper to condone the delay in entertaining the appeals and to set aside the impugned orders and to restore the same to the file of the Ld. CIT(E) for a disposal on merits after affording an opportunity to the assessee of being heard.

4. Ld. Sr. DR, though opposed the condonation of delay and remanding the matter to the file of Ld. CIT(E), he could not controvert the facts pleaded by the assessee or the peculiarity of the circumstances during the pandemic time which disabled the entities from functioning in the normal way.

5. We have gone though the record in the light of the submissions made on the other side. Notices were issued according to the Ld. CIT(E) in the month of June, July and August and looking at the non-compliance with notice by the assessee, the Ld.CIT(E) reached the conclusion that the applications were to be rejected. It goes to an undisputed fact that the pandemic upset, the normalcy in every walk of life and in non-compliance with the notices during that period could be condoned with grace to give an opportunity to the assessee to put forth their cases on merits and get the matters disposed of on merits.

6. With this view of the matter, we condone the delay, set aside the impugned order and restore the applications to the file of the Ld. CIT(E) for a disposal according to law after affording a reasonable opportunity to the assessee to put forth their cases on merits.

7. In the result, appeals of the assessee are accordingly, allowed for statistical purposes.

Order pronounced in the open Court on 12th March, 2021 immediately on conclusion of hearing on virtual mode.

Sd/- ***Sd/-***

(G.S. PANNU)
VICE PRESIDENT

(K.NARSIMHA CHARY)
JUDICIAL MEMBER

Dated:-12th March, 2021.
** Amit Kumar **

Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI