

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 164/H/2021 Assessment Year: 2019-20		
Bhagyanagar Bhavasar Kshatriya Charitable Trust Hyderabad. [PAN - AABTB6585G] (Appellant)	Vs.	CIT (Exemptions) Hyderabad. (Respondent)
Assessee by:		Sri MV Anil Kumar
Revenue by:		Shri YVST Sai
Date of hearing:		31/08/2021
Date of pronouncement:		06/10/2021

ORDER

PER L.P. SAHU, A.M.:

This appeal filed by the assessee is directed against CIT(Exemptions), Hyderabad's order dated 17/08/2020 for AY 2019-20 involving proceedings u/s. 12AA(1)(b)(ii) of the Income Tax Act, 1961 ; in short "the Act".

At the outset, it is brought to our notice that there is a delay of 142 days in filing the appeal. To this effect, the assessee filed an affidavit wherein it was affirmed that due to COVID pandemic and consequent lockdown declared by the Govt. of India and the State Govt., caused the impugned delay in filing of the instant appeal. He further submitted that the date for filing the appeal was further extended till 31st March, 2021 and hence there is no delay in filing the appeal.

We rely on the Case law : Collector Land Acquisition vs Mst. Katiji & Ors, 1987 AIR 1353 (SC) and University of Delhi Vs. Union of India, Civil Appeal No. 9488 & 9489/2019 dated 17 December, 2019, wherein it was held that such a delay; supported by cogent reasons, deserves to be condoned so as to make way for the cause of substantial justice. We accordingly hold that impugned delay of 142 days is neither intentional nor deliberate but due to the circumstances beyond its control. The same stands condoned. Case is now taken up for adjudication on merits.

3. In the course of hearing, it was submitted by the ld.counsel for the assessee that the CIT(E) has dismissed the appeal of assessee for registration u/s 12AA by holding that the objects of the society are not charitable in nature. We deem it fit and proper in the interest of justice, the matter may be restored to the file of CIT(E) for deciding afresh after affording reasonable opportunity of being heard to the assessee. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the assessee. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(E) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits within three effective opportunities of hearing. We direct the assessee to appear before CIT(E) with all the relevant evidences; at its own risk and responsibility to be followed by three effective opportunities of hearing.

In the result, appeal of the assessee is treated as allowed for statistical purposes.

Pronounced in the open court on 06th October, 2021.

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

Sd/-

**(L. P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad,
Dated: 06th October, 2021.

**gmv*

Copy to :

1	<i>Bhagyanagar Bhavasar Kshatriya Charitable Trust, C/O M. Anandam & Co, Chartered Accountants, Flat no. 7A, Surya Towers, S.P. Road, Secunderabad 500 003</i>
2	<i>CIT (Exemptions), Hyderabad.</i>
3	<i>ACIT(E), Hyderabad.</i>
4	<i>DR, ITAT, Hyderabad.</i>
5	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	