

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "B", LUCKNOW**

[Through Virtual Hearing]

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

**ITA No. 731/Lkw/2019
Assessment Year 2012-13**

Asstt. Commissioner of Income Tax (Exemptions), Lucknow	Vs.	M/s Harrow Educational Society, 193/11, Civil Lines, Barilly PAN – AAATH 4461Q
(Appellant)		(Respondent)

**ITA No. 732/Lkw/2019
Assessment Year 2012-13**

M/s Harrow Educational Society, 193/11, Civil Lines, Barilly PAN – AAATH 4461Q	Vs.	Dy. Commissioner of Income Tax (Exemption), Lucknow
(Appellant)		(Respondent)

Appellant by	Ms. Poonam, Ahuja,
Respondent by	Smt. Sheela Chopra, CIT(DR)
Date of hearing	15/02/2022
Date of pronouncement	15/02/2022

ORDER

PER BENCH :

These are the cross appeals filed by the assessee and Revenue against the order of Id. CIT(A), Bareilly dated 13.09.2019 pertaining to A.Y. 2012-13.

2. At the outset, it was noticed that the appeal of the assessee is barred by 36 days for which the assessee has filed condonation application dated 20.12.2019 duly supported by an affidavit on the ground that the Secretary of the

assessee Smt. Veena Mathur was not keeping well and during the period when the appeal was to be filed she had fallen down and was also incapacitated and thus could not follow of the filing of the appeal as soon as she recovered from her illness the appeal was filed. Ld. counsel for the assessee prayed that the delay of 36 days in filing the appeal may be condoned. Finding the reason plausible, the delay was condoned.

3. It was noticed that the assessee has submitted an application, received in the Registry of this Office on 24.01.2022, vide which it has been submitted that Commissioner of Income Tax, has issued a certificate in Form No.3 on 25.08.2021 under Vivad Se Vishwas Scheme and assessee has deposited the due amount against which the Commissioner of Income Tax (Exemption), Lucknow, has issued a certificate in Form No.5 on 11.01.2022. A copy each of such Form No.3 and Form No. 5 have also been filed. Since the assessee has deposited the tax as mentioned in Form No.3, therefore, the appeals of the assessee and Revenue become infructuous and are dismissed as such.

4. In the result, the appeal of the assessee and the Revenue are dismissed.

(Order pronounced in the open court on 15/02/2022)

Sd/-
(T.S. Kapoor)
Accountant Member

Sd/-
(A.D. Jain)
Vice President

Aks -
Dtd. 15/02/2022

Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

Assistant Registrar