

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH "A", VC, JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयंतभाई, लेखा सदस्य के समक्ष  
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 95/JP/2021 & 254/JP/2021

Shree Radheshyam Sharnam, A Social Service Society, Marwar Junction, Post Marwar Junction, District : Pali.	बनाम Vs.	Commissioner of Income-tax (Exemption), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AAQAS 1022 D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Nilesh Saxena (Adv.)  
राजस्व की ओर से / Revenue by : Shri S. Najmi (CIT)

सुनवाई की तारीख / Date of Hearing : 10.05.2022.  
घोषणा की तारीख / Date of Pronouncement : 14/06/2022.

आदेश / ORDER

PER SANDEEP GOSAIN, J.M.

These are two appeals filed by the assessee against the order of Id. CIT (Exemptions), Jaipur dated 17.09.2020 passed under section 80G(5)(vi) of the I.T. Act 1961. The common grounds raised by the assessee are reproduced below :-

- “ 1. At the time of hearing, the society was facing the difficulties of Corona Pandemic, therefore the society was unable to submit all documents within time limit.
2. This society is providing service to elderly, so the situation was very critical in this pandemic period for the society management.
3. At the time of hearing, the society was engaged in bearing the responsibility to cure the save to the aged members of the society by the corona pandemic.”

2. The appeal in ITA No. 95/JP/2021 filed by the assessee is delayed by 288 days and the second appeal filed in ITA No. 254/JP/2021 is delayed by 364 days. From the record, it is also noticed that the assessee has wrongly filed the second appeal i.e. ITA No. 254/JP/2021 as the grounds taken are common and also against the same order of Id. CIT (Exemptions). Therefore, we take up appeal in ITA No. 95/JP/2021 as the same was filed first.

**ITA No. 95/JP/2021.**

3. There is a delay of 288 days in filing the appeal in ITA No. 95/JP/2021. The assessee vide his letter dated 18.04.2022 has requested to condone the delay in filing the appeal. The assessee has explained that due to Pandemic Covid-19 the assessee was prevented from filing the appeal within the stipulated period, therefore, he requested to condone the delay of 288 days.

4. Taking into consideration the reasons stated by the assessee due to pandemic of Covid-19 and in the interest of natural justice, we condone the delay of 288 days in filing the appeal and decide the appeal of the assessee on merits.

5. As to the facts of the present case, we noticed from the order of the Id. CIT (Exemptions) that the assessee applicant has filed an application in Form No. 10G dated 04.03.2020 for seeking approval under section 80G(5)(vi) of the I.T. Act, 1961. The assessee vide letter dated 30.07.2020 was asked to produce certain documents and original certificate under section 12AA/10(23C) by 17.08.2020. However, the assessee could not produce any documentary evidence in support of the charitable activities carried out by the assessee trust. Therefore, the Id. CIT (Exemptions) after providing sufficient opportunities to the assessee applicant

dismissed the application filed by the assessee in form no. 10G seeking approval under section 80G(5)(vi) of the Act. The Id. A/R appearing on behalf of the assessee applicant submitted that the society/trust was facing the difficulties due to Covid-19 pandemic at the time of hearing before the Id. CIT (Exemptions), therefore, it was unable to submit all the necessary documents before the Id. CIT (Exemptions) within the time limit. It was also submitted that since the applicant society is providing service to elderly persons, therefore, the situation was very critical during the Pandemic period and all the workers of the applicant society were engaged in providing services during the critical pandemic period and thus were unable to submit the required documents.

6. We have heard both the parties and perused the material available on record. Keeping in view the circumstances faced by the assessee society during the Covid-19 pandemic which prevented the assessee society to submit the necessary documents before the Id. CIT (Exemptions) for approval under section 80G(5)(vi) of the Act, we are of the considered view that it will appropriate and in the interest of justice to remand the matter back to the file of the Id. CIT (Exemptions) to decide the matter afresh after affording a reasonable opportunity to the assessee society to submit documents as desired by him.

7. Since we have already restored the matter in ITA No. 95/JP/2021 to the file of the Id. CIT (Exemptions) to decide afresh, therefore, the subsequent appeal in ITA No. 254/JP/2021 filed against the same order automatically stands infructuous and the same is dismissed.

8. In the result, appeal in ITA No. 95/JP/2021 is allowed for statistical purposes and appeal in ITA No. 254/JP/2021 is dismissed.

Order pronounced in the open court on 14/06/2022.

Sd/-  
( राठौड़ कमलेश जयंतभाई, )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member

Sd/-  
(संदीप गोसाईं)  
(SANDEEP GOSAIN)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 14/06/2022.  
das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shree Radheshyam Sharnam, Marwar Junction.
2. प्रत्यर्थी / The Respondent-The CIT (Exemptions), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File {ITA No. 95 & 254/JP/2021}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

Sl. No.		Date	Initial
1	Date of dictation		
2	Date on which the typed draft is placed before the Dictating Member .....		
	Other Member.....		
3	Date on which the approved draft comes to the Sr.P.S./P.S		
4	Date on which the fair order is placed before the Dictating Member for pronouncement		
5	Date on which the fair order comes back to the Sr.P.S./P.S.		
6	Date on which the file goes to the Bench Clerk		
7	Date on which the file goes to the Head Clerk		
8	The date on which the file goes to the Assistant Registrar for signature on the order		
9	Date of Dispatch of the Order		