

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BENCH: COCHIN**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.94/Cochin/2021
Assessment Year: 2017-18

St. Joseph Educational and Charitable Trust Kottayam Kerala 686 006  <b>PAN No.AAHTS8310C</b>	<b>Vs.</b>	CIT(A) NFAC New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri P.V. Chacko, A.R.
<b>Respondent by</b>	:	Smt. J.M. Jamuna Devi, Sr. DR

<b>Date of Hearing</b>	:	15.09.2022
<b>Date of Pronouncement</b>	:	15.09.2022

**O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal by assessee is directed against order of CIT(A) dated 28.2.2021 for the assessment year 2017-18. The assess is in appeal before us with regard to dismissing of appeal by NFAC New Delhi on the reason that there was a delay of 22 days in filing before it and there was no reasonable cause for the same.

2. We have heard the rival submissions and perused the materials available on record. There was a delay of 22 days in filing appeal before the NFAC/CIT(A). In this case, the assessment order along with demand notice has been sent to the assessee on

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27.12.2019. Due date for filing the appeal was 26.1.2020. The appeal has been filed on 17.2.2020. Thus, there was a delay of 32 days in filing appeal before NFAC. The assessee has explained delay before NFAC that the assessee has been seeking legal opinion from the advocate which took time in getting the legal opinion due to pre-occupation of the advocates. Hence, there was delay caused in filing appeal before CIT(A). In our opinion, there was a good and sufficient reason in not filing appeal before NFAC/CIT(A) on time. Thus, caused short delay of 22 days. Accordingly, in our opinion, in the interest of justice, it has to be condoned. Accordingly, delay is admitted and issue in dispute is remitted back to the file of CIT(A) on merit. At this stage, we refrain from commenting on anything on merit of the issue raised before us with regard to addition made by AO.

3. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 15<sup>th</sup> Sept, 2022

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 15<sup>th</sup> Sept, 2022.  
VG/SPS

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Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar,  
ITAT, Bangalore.**