

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “A”: NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.1498 /DEL/2023
U/s 10(23C)(iv) of the I.T. Act**

M/s All India Presiding Officers’ Conference, Room No. 339, Third Floor, Lok Sabha Secretariat, Parliament House Annexe, New Delhi. PAN- AAEEAA3763F	<u>Vs</u>	Commissioner of Income-tax (Exemptions), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Sh. Rajat Jain, CA & Sh. Aashish Mendiratta, CA	
Department represented by	Sh. Dayainder Singh Sidhu, CIT(DR)	
Date of hearing	25.07.2023	
Date of pronouncement	31.07.2023	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 27.10.2017 passed by the Commissioner of Income Tax (Exemptions), New Delhi u/s 10(23C)(iv) of the Income-tax Act, 1961(hereinafter referred as the “Act”).

2. Heard and perused the record.
3. On hearing learned AR it comes up that an application has been filed for condonation of delay in filing of the appeal. The same has facts which also touch the merits of case.
4. Learned AR submitted that the assessee is primarily functionality of Lok Sabha and Speaker of Lok Sabha is the ex-officio Chairperson; the Deputy Chairman, Rajya Sabha and Deputy Speaker, Lok Sabha are two Vice-chairpersons. The assessee is a forum of Central and State Legislatures with Dy. Speakers of all States and Union Territories legislatures as members. It was incorporated in 1921 and primarily has a mandate to create appropriate forum for exchange of views and ideas among the legislatures and for experience sharing. It was submitted that so far 83 conferences have been held and the assessee has sought to seek solutions to many challenges confronting the country and has made efforts in strengthening Parliamentary democracy through recommendations, resolutions, decisions etc.
5. Learned AR pointed out that at one hand there was no notice of the hearing and on the other hand the order dated 27.10.2017 was not communicated and that when the assessee came to know of the order, attempts were made to get the issue revived at the end of learned CIT(Exemptions) only and that delayed the filing of

appeal in Tribunal. Learned AR submitted that assessee was not taking services of any professional so attempts were made for getting the approval at the end of learned CIT(Exemptions) only, unless learned CIT(Exemptions) informed vide order dated 4.10.2019 that assessee should avail the remedy of appeal. It is submitted that thereafter there was covid-19 pandemic and changes in incumbency of officers handling the work. It was also mentioned that there was migration of the Lok Sabha Secretariat from physical filing to e-file system since 2018 that also derailed the matter.

4. Learned DR has, however, submitted that the explanation is not satisfactory.
5. It comes up from the aforesaid that before learned CIT(Exemptions) the case of assessee could not be represented appropriately. On inquiry from Bench it came up that the Secretariat of the assessee was making correspondences and there was no Authorized Representative making personal appearances.
6. Then, it can be appreciated from the impugned order dated 27.10.2017 that the application in Form 56 was filed on 3.10.2016 and the application was rejected by learned CIT(Exemptions) without any discussion of the nature of activities. The order does not disclose that what specific information was called from the assessee.

7. A copy of letter dated 29.8.2018 available at page no. 2 to 6 of Paper Book shows that Shri Ajay K. Munshi, Director, Lok Sabha Secretariat was corresponding with learned CIT(Exemptions) and by this letter dated 29.8.2018 detailed account of the nature of activities of the assessee, its composition, corresponding was mentioned. It was also mentioned in the letter that as mentioned in the impugned order dated 27.10.2017 that no response was filed, the fact is incorrect as no letter was received from the office of the learned CIT(Exemptions). It was also pointed out in this letter dated 29.8.2018 that a similar body with name and title "Indian Parliamentary Group and CPA India Region" established with similar objectives have been granted exemption.

8. The Bench is of the considered view that taking into consideration the fact that in the impugned order dated 27.10.2017 learned CIT(Exemptions) has not given details of the notices issued and the manner of issue of notices nor the order mentions as to what information was called and examined to conclude that assessee is not involved in any educational, medical or charitable activities. The impugned order dated 27.10.2017 does not show, it was ever communicated to the assessee. It is also established that the assessee being not well informed had made bona fide efforts at the end of learned CIT(Exemptions) only instead of preferring an appeal. Being a public institution, no motive can be attributed. Learned AR has

also cited certain circumstances which show that due to transitional changes and organization obstacles there was delay in preferring appeal before this Tribunal.

9. Consequently, the delay in filing appeal is condoned **and appeal is allowed for statistical purposes**. Issue is restored to the file of learned CIT(Exemptions) with direction to give reasonable opportunity of hearing to the assessee and thereafter pass afresh order.

Order pronounced in open court on 31.07.2023.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI