



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK  
(through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.175/CTK/2023**  
Assessment Year : 2020-2021

|  |     |   |
|--|-----|---|
| Swasthya Bikash Samiti, S.C.B.<br>Medical College & Hospital<br>Compound, Mangalabad,<br>Cuttack | Vs. | The CIT(Exemption), 2 <sup>nd</sup> floor,<br>Aayakar Bhavan, Basheer Bag,<br>Hyderabad |
| PAN/GIR No.AAEAS 5600 H  |     |   |
| <b>(Appellant)</b>   | ..  | <b>( Respondent)</b>  |

Assessee by : Shri Sandeep Kumar jena , Adv  
Revenue by : Dr.Abani Kanta Nayak, CIT DR

**Date of Hearing : 28/11/2023**  
**Date of Pronouncement : 28/11/2023**

**ORDER**

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(exemptions), Hyderabad, dated 20.9.2019 in Appeal No. CIT(E)/Hyd/208(03)/12A/2018-19 for the assessment year 2020-2021.

2. Shri Sandeep Kumar Jena, Id AR appeared for the assessee and Dr. Abani Kanta Nayak, Id CIT DR appeared for the revenue.

3. The appeal filed by the assessee is delayed by 1253 days. The assessee has filed condonation application as follows:

" 1 . That being aggrieved with the aforesaid order u/s 12AA(l)(b)(ii) of the Income Tax Act, 1961 (Act) the Appellant has filed an appeal before this Hon'ble Bench on 10/05/2023 and adopts the facts and grounds stated therein as a part of this petition.

2. That the Appellant formerly known as S.C.B Medical College & Hospital Society is a registered society and a benevolent organization of Health Department, Government of Odisha. The sole purpose of it's creation is to provide better Medical services/facilities to the people of the State, and it is also wholly controlled by the government of Odisha. The appellant society is managed by it's governing body constituted by the Government and Govt. Officers, Local MP and MLA are the members of the governing body. Therefore the Government has entrusted the above office bearers, who are responsible Government Officers and constitutionally elected members with the additional responsibilities for management of the Appellant. The Appellant has no separate office space rather it is functioning in the office of the superintendent of S.C.B Medical College & Hospital with some contractual staffs.

3. That the impugned order was passed on 20/09/2019 and appears to be served on the office of the Superintendent of S.C.B Medical College & Hospital on 04/10/2019. The Superintendent, who is the Secretary of the appellant society at that time Dr. C.B.K Mohanty was the superintendent in-charge of the appellant society, who after one month from receipts of the order i.e. on 04/11/2019 was designated and posted as Director of Medical Education & Training and on the same date Prof. Dr. Saroj Kumar Sahoo was allowed to remain Incharge superintendent of the appellant society until further order the copy of the Govt, of Odisha order dated 04/11/2019 is enclosed herewith marked as **ENCLOSURE-I**. Thereafter by a notification dated 26/02/2020 Prof. Dr. A.P Pattnaik has been appointed as incharge superintendent w.e.f 29/02/2020 the copy of notification dated 26/02/2020 is also enclosed herewith marked as **ENCLOSURE-2**.

4. That so after the entire world including our country was running through havoc of COVID-19 pandemic, and all the Medical Staffs including the appellant society were working and serving as COVID-19 warier, some of them also lost their life on duty. Then they were

very much involved in mega vaccination programs in the country including the State. Further after such disaster situation the Govt, of Odisha for better medical facilities decided to transform the S.C.B Medical College and Hospital to A.I.M.S+ status for which there are massive demolition of old buildings, construction of new buildings, so all so huge renovation works have been under taken by the Health & F.W Department, Govt, of Odisha since last part of 2021 presently is on the full swing. The office of the superintendent is also completely renovated for which the files and records were in dislocation and unorganized conditions.

5. That when the records were organized on verification of record said fact was noticed by the present superintendent Prof. Dr. S.S Mishra, secretary of the appellant, who immediately informed its consultant who contacted the counsel and as per his advice the appeal has been filed without any further delay. For the reason stated above the appeal has been presented on 10/05/2023. Therefore admittedly there is a delay of 1225 days after excluding the statutory period for filing an appeal under the Act.

6. That the present appeal is like foundation stone and back bone of the appellant's contentions and other regular appeals have also the direct bearings on the fate of this appeal. More over the delay so caused is not at all intentional but due to such unprecedented circumstances which was not within the control of the appellant. Unless the delay is condoned the appellant will be seriously prejudice, and sustain irreparable losses. Therefore, for dispensation of justice the appeal may be admitted and be decided on its merits.

7. That this petition is made bonafide and in the interest of justice.  
Prayer

Under the aforesaid circumstances, it is prayed that this Hon'ble Bench may be pleased to allow this petition and further be pleased to pass an order in items of para 6 of this petition by condoning the delay in the interest of justice or pass any such other order/orders as your honour may deem fit and proper."

4. The condonation application is signed by the Advocate for the Appellant. A petition for condonation of delay is to be filed by the applicant. In the present case, the applicant is the assessee. The applicant is not the Advocate. A perusal of the Vakalatnama in the present appeal also reads as

follows:

"VAKALATNAMA  
BEFORE THE INCOME TAX APPELLATE TRIBUNAL, CUTTACK-BENCH,  
CUTTACK, ODISHA  
ITANo: /CTK/2023  
Between  
SWASTYA BIKASH SAMITI, Cuttack : APPELLANT  
VS.  
The Commissioner of Income Tax (Exemption), RESPONDENT  
Hyderabad  
Know all men by these presents that by this Vakalatnama

I Prof (Dr). Sudhanshu Sekhar Mishra Superintendent, S.C.B.Medical College Hospital, Cuttack Plaintiff / Petitioner / Defendant / Opposite Party in the aforesaid Suit(s) / Application / Misc. Case / Revision / Appeal case do hereby appoint and retain **SRI SANDEEP KU.JENA, RAMESH CHANDRA BEHERA, PARTHA SARATHI MOHANTY & A.K CHOUDHURY** Advocate(s), to appear for me/us in the above case and to conduct and prosecute (or defend) the same and all proceeding that may be taken in respect of any application connected with the same or any documents or receipt of any money that may be payable to me/us in the said case and also in applications for review, appeals under Orissa High Court order and in applications for leave to appeal to Supreme Court. I/We authorize my/our Advocates(s) to admit any compromise lawfully entered in the said case.

Dated the 28<sup>th</sup> Day of September, 2022  
Received from the executants)  
Satisfied and accepted as I hold  
no brief for the other side.

Sd/-  
**Advocate**  
Accepted as above"

SIGNATURE OF EXECUTANT (S)  
Sd/9.4.23  
**Superintendent**  
**S.C.B. Medical College**  
**Hospital, Cuttack**

5. Vakalatanama also does not empower the advocate to file any application much less sign any application on behalf of the assessee. This being so, as the valid condonation petition is not available, the appeal of the assessee stands unadmitted and consequently same is dismissed.

6. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 28/11/2023.

Sd/-  
**(Girish Agrawal)**  
**ACCOUNTANT MEMBER**

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 28/11/2023  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Swasthya Bikash Samiti, S.C.B.  
Medical College & Hospital Compound,  
Mangalabad, Cuttack
2. The Respondent: The CIT(Exemption), 2<sup>nd</sup> floor,  
Aayakar Bhavan, Basheer Bag, Hyderabad
3. The CIT(A)-,
4. Pr.CIT-,
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**