

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "C", BANGALORE**

**Before Shri George George K, Vice-President &
Shri Laxmi Prasad Sahu, Accountant Member**

ITA No.90/Bang/2024

ITA No.91/Bang/2024

M/s.Apex Educational And Charitable Trust, Darga Road Near Bahamani Chowk Haft, Gumbad Maktampura Gulbarga – 585 104 Karnataka. PAN : AAHTA2134L.	v.	The Commissioner of Income-tax (Exemption) Bangalore.
(Appellant)		(Respondent)

Appellant by : Ms.Lakshmi, Advocate
Respondent by : Ms.Neera Malhotra, CIT-DR

Date of Hearing : 14.03.2024	Date of Pronouncement : 14.03.2024
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ORDER

Per George George K, Vice-President :

These two appeals at the instance of the assessee are directed against two orders of CIT(E) (both dated 18.04.2023), denying the registration u/s.12AB of the Act and approval u/s.80G of the Act.

2. There is a delay of 215 days in filing these appeals before the Tribunal. The assessee has filed a petition for condonation of delay accompanied by an affidavit of the Secretary of the assessee-trust, stating therein that the Auditor of the assessee, who was supposed to attend the office of the first appellate authority, could not make it, due to the demise of his mother. Further, when the Auditor of the assessee

appeared before the CIT(E), it was informed that the right course of action would be to file an appeal before the Tribunal, which led further delay in filing the appeals before the Tribunal.

3. We have perused the reasons stated in the affidavit of the Secretary of the assessee-trust and the condonation petition filed by the assessee. We are of the view that there is reasonable cause for belated filing of these appeals, and no laches can be attributed to the assessee. Therefore, we condone the delay of 215 days in filing these appeals and proceed to dispose of the same on merits.

4. At the very outset, we noticed that the CIT(E) has passed *ex parte* orders. The reason for passing the *ex parte* orders was that the assessee was non-responsive of the notices issued to the assessee. The learned AR submitted that in reality no notices were issued seeking information. Further, due to the demise of the mother of the Auditor, who is looking after the tax matters of the assessee, there was delay in representing the case before the CIT(E). It was, therefore, submitted that in the interest of justice and equity, the assessee may be provided with one more opportunity to represent its case before the CIT(E).

5. The learned Departmental Representative supported the order of the CIT(E).

6. We have heard the rival submissions and perused the material on record. The CIT(E) has decided the appeals *ex*

parte for the sole reason that there was no response to the notices issued to the assessee. In the interest of justice and equity, as a last chance, we are of the view that the assessee should be provided with one more opportunity. Accordingly, the matter is restored to the files of the CIT(E). The assessee is directed to co-operate with the Revenue and shall not seek adjournments in the matter without any valid reasons. It is ordered accordingly.

7. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 14th day of March, 2024.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
VICE-PRESIDENT

Bangalore; Dated : 14th March, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Bengaluru.
4. The Pr.CIT, Bengaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore