

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.147/Bang/2024
Assessment Year : NA

Disability Rights India Foundation, C-1731, Brigade Meadows, 122, Saalu Hunase Village, Kanakpura Road, Kaggalipura, Udayapura Post, Bangalore.  <b>PAN - AADTD 0679 F</b>	Vs.	The Commissioner of Income (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Siddesh Gaddi, C.A
Revenue by	:	Shri V Parithivel, JCIT (DR)

Date of hearing	:	13.03.2024
Date of Pronouncement	:	04.04.2024

**ORDER**

**PER SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

This is an appeal filed by the assessee against the order passed by the CIT(E), Bangalore on 22/05/2023 in DIN No. ITBA/EXM/F/EXM45/2023-24/1053050788(1).

2. At the outset, we note that the appeal filed by the assessee is delayed by 188 days. In this regard, the assessee filed Affidavit dated 25/01/2024 stating the reason that the appeal should have been filed by 20/07/2023, however, the appeal was filed on 25/01/2024 because the assessee was initially advised to re-file the Form which was not done due to technical glitches. The appellant tried to address the technical issues by approaching various authorities and the same did not yield any results. Since the alternative remedy was not possible, the appellant deemed to file an appeal before the Hon'ble Tribunal, hence, it got delayed.

3. We have heard the rival submission of both the parties and after perusing of the materials placed before us we are satisfied that the delay in filing the appeal was due to reasonable and sufficient cause and the delay in filing the appeal deserves to be condoned. We accordingly condone the delay in filing the appeal after relying on the judgment of Hon'ble Supreme Court in the case of Collector, Land Acquisition Vs. MST. Katiji and Others (198) 167 ITR 471.

4. At the very outset, we noticed that the appeal of the assessee before the CIT(E) has been decided ex parte. The

reason for deciding the appeal by the CIT(E) ex parte was that several notices issued from the Office of the CIT(E) for filing written submissions/documents but as per the CIT (E) those notices were not complied by the assessee.

5. The ld.AR of the assessee submitted that the CIT(E) has not considered the submissions made on 22/05/2023 and passed order on 22/05/2023 without considering documents furnished by the assessee. He has also filed a paper book containing page No. 01 to 39 which is placed on record.

6. The ld. DR relied on the order of the CIT (E) and submitted that the ample oppourtunities were granted but the assessee did not comply.

6. After considering the rival submissions, we note that since assessee has reason for not complying the notices, considering the request made by the ld.AR of the assessee and in the interest of justice, we are remitting the issue back to the file of the CIT(E) for fresh consideration. The CIT(E) is directed to give reasonable opportunity of being heard to the assessee and decide the issue as per law. The assessee is directed to produce the necessary documents for substantiating its case and to avoid unnecessary

adjournments for early disposal of the case and update the email, mobile No. and address for communication.

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

Order pronounced in court on 4<sup>th</sup> day of April, 2024.

Sd/-  
**(GEORGE GEORGE K)**  
Vice President

Bangalore,  
Dated : 04.04.2024.  
Vms

Sd/-  
**(LAXMI PRASAD SAHU)**  
Accountant Member

Copyto:

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.