

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.664 & 665/Del/2023**

**निर्धारणवर्ष/Assessment Year: 2018-19**

Saffron Educational Trust, 104, Chiranjiv Tower, 43, Nehru Place, New Delhi. PAN No.AAETS2830G	<u>बनाम</u> Vs.	ITO(E), Ward 2(1), New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

<b>Assessee by</b>	<b>Shri K Sampath, Adv.</b>
<b>Revenue by</b>	<b>Ms. Amisha Gupta, CIT DR</b>

सुनवाईकीतारीख/ Date of hearing:	30.01.2024
उद्घोषणाकीतारीख/ Pronouncement on	24.04.2024

**आदेश /O R D E R**

**PER C.N. PRASAD, J.M.**

These two appeals are filed by the assessee against the different orders of the Ld.CIT(Appeals)-NFAC, Delhi dated 14.02.2023 for the AY 2018-19 arising out of the orders passed u/s 143(1) and u/s 143(3) of the Act in denying the claim for exemption u/s 11 of the Act.

2. Ld. Counsel for the assessee, at the outset, submits that the claim for exemption u/s 11 of the Act was denied for the reason that there was a delay in furnishing Form 10B by the assessee. Ld. Counsel for the assessee filed a copy of the order passed by the Ld. CIT(A) (Exemption), Delhi u/s 119(2)(b) of the Act dated 21.08.2023 condoning the delay in filing Form 10B and submits that in view of the order passed by the CIT(E), Delhi the Assessing Officer is required to consider the claim for exemption u/s 11 of the Act and, therefore, the matter may be restored back to the file of the AO for *denovo* assessment of the assessee.

3. Heard rival submissions, perused the orders of the authorities below.

4. We observe that exemption u/s 11 of the Act was denied to the assessee as the assessee did not furnish audit report in Form 10B. The assessee filed application before CIT(E), New Delhi praying for condonation for delay in filing Form 10B and the CIT(E), Delhi passed order u/s 119(2)(b) of the Act dated 21.08.2023 condoning the delay in filing Form 10B by the assessee for the AY 2018-19. The relevant order is as under: -



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
CIT(EXEMPTION), DELHI

To, SAFFRON EDUCATIONAL TRUST 104 SHRANJIV TOWERS, 43 NEHRU PLACE NEW DELHI 110019, Delhi India	
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PAN AAETS2830G	Assessment Year 2018-19	Dated: 21/08/2023	DIN & Order No ITBA/COM/FH7/2023-24/1055282462(1)
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Sir/ Madam/ Mrs,

**Subject: Condonation for delay in filing Form 10B u/s 119(2)(b) - Approval Order**

**Order for Condonation of delay u/s 119(2)(b) of the Income Tax Act in filing of Form No. 10B by the assessee for A.Y.2018-19.**

The applicant, Saffron Educational Trust, submitted an application dated 17.02.2023 for condonation of delay in filing Form No. 10B for A.Y 2018-19. As per application, the assessee is registered trust u/s 12A of the Income Tax Act, 1961 and filed its Income Tax Return for A.Y 2018-19 on 28.09.2018. However, the Audit report in Form 10B was uploaded/obtained electronically on e-filing portal on 28.09.2018 and subsequently the

2 In the present application, the assessee is seeking condonation of delay u/s 119(2)(b) in filing of Form no. 10B of the Act, by taking recourse to Circular no. 02/2020 dated 03.01.2020 issued by the CBDT.

3 In view of the Circular no. 02/2020 dated 03.01.2020 issued by the CBDT in respect of condonation of delay under section 119(2)(b) of the Act in filing of Form No. 10B and taking into consideration the submission of the applicant, it is observed that there was reasonable cause which prevented the applicant from filing the aforesaid Form No. 10B for A.Y 2018-19 within stipulated time. Accordingly, the delay in filing Form 10B for A.Y 2018-19 is hereby condoned.

4 This order is only for the purpose of condonation of delay in filing Form no. 10B of the Income Tax Act, 1961 for A.Y.2018-19.



5. In view of the order passed by the CIT(E), New Delhi condoning the delay in filing Form 10B the assessment of the assessee has to be completed afresh considering Form 10B filed by the assessee belatedly. In the circumstances, these two appeals are restored to the file of the Assessing Officer to complete the assessment taking into consideration Form 10B and complete the assessment afresh in accordance with law after providing adequate opportunity of being heard to the assessee.

6. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 24/04/2024

Sd/-  
(DR. BRR KUMAR)  
ACCOUNTANT MEMBER

Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER

Dated: 24/04/2024

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi