



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.88/CTK/2024

Assessment Year : 2024-25

Darul Uloom Mujahid E Millat Educational and Welfare Trust, Plot No.1459, Dham Nagar, Dist: Bhadrak	Vs.	CIT (Exemption), Hyderabad
PAN/GIR No.AADTD 1777 G		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra , Adv
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 30/04/2024
Date of Pronouncement : 30/04/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(E), Hyderabad dated 26.9.2023 for the assessment year 2024-25.

2. Shri P.K.Mishra, Id AR appeared for the assessee and Shri S.C.Mohanty, Ld Sr. DR appeared for the revenue.

3. Ld CIT DR has sought for an adjournment on account of pre-budget session meeting. As the issues in this appeal are simple, the adjournment sought by Id CIT DR is rejected the appeal disposed off

4. It was submitted by Id AR that the appeal filed by the assessee is delayed by 94 days. It was the submission that the delay was on account of sickness of the Managing Trustee of the appellant trust. It was the submission that the Managing Trustee was suffering from skin disease, more specifically skin tumor and undergoing medical treatment. The medical certificate to support the illness has also been submitted. As it is noticed that the reasons given are supported by evidences also, the delay in filing of the appeal is condoned and the appeal disposed of on merits.

5. It was submitted by Id AR that on account of the sickness of the Managing Trustee, the assessee was unable to represent its case before the Id CIT(E). It was the prayer that the issues in this appeal are restored to the file of the Id CIT(E) so that the assessee could get another opportunity.

6 In reply, Id Sr DR vehemently supported the order of the Id CIT(E). Ld Sr DR was requested to make the submission in absence of Id CIT DR.

7. We have considered the rival submissions. A perusal of the order of the Id CIT(E) shows that a show cause notice has been issued on 14.9.2023. Clause 10 of the first page of the order of Id CIT(E) also further referred to issue of earlier notices. It has been admitted that the assessee

has not represented before the Id CIT(E) on account of sickness of the Managing Trustee. The assessee has also admittedly responded to the earlier notices and it was only in respect of show cause notice, the assessee has not responded. This being so, the issues in this appeal are restored to the file of the Id CIT(E) for readjudication after granting the assessee adequate opportunity of being heard.

8. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 30/04/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 30/04/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Darul Uloom Mujahid E Millat Educational and Welfare Trust, Plot No.1459, Dham Nagar, Dist: Bhadrak
2. The Respondent: CIT (Exemption), Hyderabad
3. DR, ITAT,
4. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack