

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.258/PUN/2024 (E-Appeal)

निर्धारण वर्ष : Assessment Year : 2013-14

Hind Swaraj Trust, At Post Ralegan Siddhi, Tal Parner, Dist. Ahmednagar – 414 302 Maharashtra PAN : AAATH0667E	Vs.	ITO (Exemption), Ward-1, Nashik
Appellant		Respondent

Assessee by : Shri Prasad S. Bhandari
Revenue by : Smt. Deepa Sanjay Hiray

Date of hearing : 14.05.2024
Date of pronouncement : 14.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre, Delhi (NFAC) dated 12.12.2023 for the assessment year 2013-14.

2. Briefly, the facts of the case are as under :

The appellant is a Trust registered u/s.12A of the Income-tax Act, 1961 (hereinafter referred to as 'The Act'). The Return of Income for the A.Y. 2013-14 was filed on 26.09.2013 declaring Nil income after claiming exemption u/s.11 of the Act. The said return of income was

processed u/s.143(1) of the Act rejecting the exemption u/s.11 on the ground that Form No.10B was filed with a delay.

3. Being aggrieved by the said intimation u/s.143(1), the appellant filed a petition u/s.154 which came to be rejected vide order dated 04.01.2022 on the ground that rectification petition was filed on 19.03.2015, beyond the limitation prescribed u/s.154(7) of the Act.

4. Being aggrieved, an appeal was filed before the CIT(A)/NFAC with a delay of 120 days. The CIT(A)/NFAC without condoning the delay dismissed the appeal *in limine*.

5. Being aggrieved, the appellant is in appeal before us in this present appeal

6. We heard the rival submissions and perused the relevant material on record. The only issue in the present appeal is whether the CIT(A)/NFAC was justified in dismissing the appeal *in limine* without condoning the delay of 120 days. In the present case, the order u/s.154 was passed on 04.01.2022 which was served on the assessee on 07.01.2022. The appeal was required to be filed within 30 days from the date of service, i.e. on or before 06.02.2022. However, the appeal came to be filed only on 06.06.2022. Thus, there is delay in filing the appeal. We find that in the present case delay had occurred during the period of outbreak of covid-19 pandemic all over the country. The Hon'ble Supreme Court in the case of Cognizance for Extension of Limitation, In

re (2022) 441 ITR 722 (SC) dated 10.01.2022 had taken cognizance of the difficulties faced by the citizens of the country on account of outbreak of covid-19 pandemic, extended the limitation prescribed by various statutes. Since the delay is covered on account of covid-19 pandemic, the CIT(A)/NFAC ought to have condoned the delay and adjudicated the issues in appeal on merits. In the above circumstances, the matter is remitted back to the file of CIT(A)/NFAC with a direction to condone the delay and adjudicate the issues in appeal on merit after affording reasonable opportunity of hearing to the assessee.

7. In the result, the appeal filed by the assessee is partly allowed.

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

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 14th May, 2024
Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune