



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.144/CTK/2024**

Assessment Year : 2017-18

Institute of Medical Technology, Sai Vihar, New NaBAKALEBAR Road, Baligauli, PO: Baliguali, Puri.	Vs.	ITO, Exemption Ward, Bhubaneswar.
PAN/GIR No.AAAAI 0815 J		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Braja Bandhu Bihari, Adv  
Revenue by : Shri Charan Dass, Id Sr DR

**Date of Hearing : 10/06/2024**

**Date of Pronouncement : 10/06/2024**

**ORDER**

This is an appeal filed by the assessee against the order of the Id  
CIT(A), NFAC, Delhi dated 21.11.2023 in Appeal No.CIT(A),  
Bhubaneswar-3/10113/2019-20 for the assessment year 2017-18.

2. Shri Braja Bandhu Bihari, Id AR appeared for the assessee. Shri  
Charan Dass, Id Sr DR represented on behalf of the revenue.

3. The appeal is delayed by 63 days. The assessee has filed  
condonation petition supported by affidavits and medical certificates. In the  
petition, it is stated that the accountant who looks after income tax matter,  
fell ill and was advised by the doctor bed rest. The documents required for

filing the appeal were under the custody of the Accountant. Only when he resumed the duty, the appeal was filed with a delay of 63 days. The above reasons have not been found to be false. Therefore, I condone the delay of 63 days and admit the appeal for hearing.

4. In Ground No.2, the grievance of the assessee is that the Id CIT(A) has passed the order without giving adequate opportunity of being heard and without considering the written submission made before him.

5. I have considered the rival submissions. A perusal of the order of the Id CIT(A), NFAC, Delhi shows that the Id CIT(A) has provided sufficient opportunities to the assessee to represent its case with supporting documents. The assessee had provided grounds of appeal and statement of facts. However, no supporting documents have been submitted to substantiate its grounds of appeal. Therefore, the Id CIT(A) has confirmed the addition made by the AO as the assessee has failed to justify its grounds disputing the various made by the AO. Before me, Id AR prayed that if one more opportunity is granted, he will furnish the evidences in support of the claim. Even the Id AO on the ground that the assessee has not been accorded approval u/s.10(23C) and also registration u/s.12AA of the Act, disallowed various claims made by the assessee. On perusal of grounds of appeal, it is noticed that the assessee has been granted registration u/s. 12AA on 13.1.2020 with effect from 1.4.2019. Therefore,

in the interest of justice, the issues in this appeal are restored to the file of the AO for fresh consideration of the claim of the assessee.

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

Order dictated and pronounced in the open court on 10/06/2024.

sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 10/06/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Institute of Medical Technology, Sai Vihar, New NaBAKALEBAR Road, Baligauli, PO: Baliguali, Puri
2. ITO, Exemption Ward, Bhubaneswar.
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.

//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**