

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member,**

**Sh. Anubhav Sharma, Judicial Member**

**ITA No.2569/Del/2023 : Asstt. Year: 2018-19**

Income Tax Officer(Exemption), Ward-1(4), New Delhi (APPELLANT)	Vs	Jyoti Samajik Sewa Sanstha, K-399/A, Gali No. 6C, Mahipalpur Extn., Delhi-110037 (RESPONDENT)
<b>PAN No. AAATJ3810F</b>		

**Assessee by : None**

**Revenue by : Ms. Parul Singh, CIT-DR**

**Date of Hearing: 18.06.2024**

**Date of Pronouncement: 21.06.2024**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the Revenue against the order of National Faceless Appeal Centre (NFAC), Delhi dated 18.07.2023.

2. On going through the record, we find that the Id. CIT(A) has allowed the appeal of the assessee in filing of Form 10B late by just one day.

3. After hearing the arguments of the Id. DR and also after considering the CBDT Circular No. 16/2022, in the wider interest of justice, we find no valid reason to interfere with the order of the Id. CIT(A).

4. In the result, the appeal of the Revenue is dismissed.  
Order Pronounced in the Open Court on 21/06/2024.

**Sd/-**

**(Anubhav Sharma)  
Judicial Member**

**Sd/-**

**(Dr. B. R. R. Kumar)  
Accountant Member**

**Dated: 21/06/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**