

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1187/Bang/2024
Assessment Year: 2018-19

Indian Red Cross Society No.26, Red Cross Bhavan 1 st Floor, Race Course Road Bangalore 560 001 PAN NO : AAAJIO208G	Vs.	DCIT (Exemptions) Circle-1 Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Ms. Smriti Atreya, A.R.
Respondent by	:	Sri Subramanian S., D.R.

Date of Hearing	:	22.07.2024
Date of Pronouncement	:	22.07.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against order of NFAC for the assessment year 2018-19 dated 7.5.2024.

2. The assessee raised grounds with regard to sustaining addition of Rs.1,60,26,047/- without granting exemption u/s 11 of the Income Tax Act, 1961 (in short “The Act”) though the assessee was registered u/s 12AA of the Act without condoning the delay of 106 days in filing of appeal before NFAC.

3. At the time of hearing, the ld. A.R. submitted that there no proper opportunity was given to the assessee and order was passed by NFAC ex-parte and prayed that one more opportunity may be given in the interest of justice.

4. The ld. D.R. strongly opposed the plea of the assessee and submitted that the issue may be decided on merit.

5. After hearing both the parties, in our opinion, it is appropriate to remit this issue in dispute to the file of NFAC to decide the same after giving an opportunity of hearing to the assessee as the assessee has not properly submitted the reasons for delay in filing the appeal before NFAC. Hence, we remit the impugned issue with regard to delay of 106 days to the file of NFAC with a direction to assessee to explain this delay before NFAC by filing proper application for condonation of delay. At this stage, we refrain from adjudicating the issue on addition made by Id. AO which kept open and to be decided by NFAC, if it condones the delay in filing the appeal before it.

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

Order pronounced in the open court on 22nd July, 2024

Sd/-
(Prakash Chand Yadav)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 22nd July, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.