



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

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

**ITA No.320/CTK/2024: Assessment Year : 2013-14**

**ITA No.321/CTK/2024: Assessment Year : 2017-18**

**ITA No.322/CTK/2024: Assessment Year : 2018-19**

Jeevan Deepti Trust for Education and Research, Plot No.2786, Alisha Complex, Vivekananda Marg, PS: Lingaraj, Bhubaneswar	Vs.	ITO, Exemption Ward, Bhubaneswar
PAN/GIR No.AABTJ 3114B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sandeep Kumar Jena, Adv  
Revenue by: Shri Sanjay Kumar, Id CIT DR and S.C.Mohanty, Sr DR

**Date of Hearing : 30/8/2024**

**Date of Pronouncement : 30/8/2024**

**ORDER**

**Per Bench**

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi all dated 24.5.2024 in Appeal No.NFAC/2012-13/10301244, NFAC/2016-17/10301247 and NFAC/2017-18/10301248, for the assessment years 2013-14, 2017-18 & 2018-19, respectively.

2. Ld AR has filed adjournment application for adjourning the appeals to some other dates so as to compile the paper book. The adjournment petition is rejected and the appeals disposed off.

3. A perusal of the orders of Id CIT(A), NFAC shows that the appeals are time barred before the Id CIT(A) and Id CIT(A) had given substantial opportunities to explain the delay in filing the appeals. Despite being given several opportunities, the assessee has neither explained the reason for the delay in filing of the appeal beyond the limitation period extended by the Hon'ble Supreme Court and CBDT upto 29.5.2022 nor has filed any formal petition seeking condonation of delay alongwith affidavit and supporting documentary evidences demonstrating the sufficient cause. This has compelled the Id CIT(A) to dismiss the appeals of the assessee without condoning the delay. However, considering the facts that the assessee is an educational institution and that the assessee has filed adjournment petition, in the interest of justice, the issues in these appeals are restored to the file of the Id CIT(A) to grant the assessee one more opportunity to explain the reasons for the delay and submit its submissions on merits. Ld CIT(A) shall readjudicate the issue of delay and merits of the case after granting the assessee adequate opportunity of being heard.

4. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 30/08/2024.

Sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

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

Cuttack; Dated 30/08/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellant: Jeevan Deepti Trust for Education and Research, Plot No.2786, Alisha Complex, Vivekananda Marg, PS: Lingaraj, Bhubaneswar
2. The Respondent: ITO, Exemption Ward, Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.Secretary  
**ITAT, CUTTACK**