

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.2049/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-19)

Rajvidyalaya Educational Trust 23, Uthira North Car Street, Kuttalam-609 801.	बनम/ Vs.	ITO Exemptions Ward, Trichy.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABTR-8546-H		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Girish Kumar (Advocate) - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Ashwin D Gowda (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-10-2024
घोषणा की तारीख / Date of Pronouncement	:	21-10-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee-trust for Assessment Year (AY) 2018-19 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-06-2024 in the matter of an assessment framed by the Ld.AO u/s 147 r.w.s 144B of the Act on 27-03-2023. In the assessment order, Ld. AO made certain additions u/s.69A & 69C of the Act on best judgment basis. The Ld. CIT(A) did not admit the appeal for want of

condonation of delay of 252 days. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR stated that the assessee is a charitable trust and the appeal may be decided on merits. The same has been opposed by Ld. Sr. DR.

3. Though the assessee has remained negligent and could not establish reasonable cause for filing of first appeal with a delay, however, keeping in mind the principle of natural justice, we condone the delay before Ld. CIT(A) subject to payment of cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned CIT(A) who shall proceed for adjudication on merits. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st October, 2024.

Sd/- (MANU KUMAR GIRI) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 21-10-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Madurai
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF