

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

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Accountant Member

ITA Nos. 482 & 483/Coch/2023
(Assessment Years: 2018-19 & 2019-20)

Kalkunnel Mar Geevarthese Sasada Trust Kottapady P.O., Kothamangalam Ernakulam 686695 [PAN: AACTK2305C] (Appellant)	vs.	The Income Tax Officer (Exemption) Kochi (Respondent)
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Appellant by:	Shri Thomas Thomas, CA
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

These assessee's twin appeals arise against orders of the National Faceless Appeal Centre , Delhi [CIT(A)] in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as under : -

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	482/Coch/2023	2018-19	ITBA/NFAC/S/250/2022-23/1050184490(1)	28.02.2023
2	483/Coch/2023	2019-20	ITBA/NFAC/S/250/2022-22/1050185513(1)	28.02.2023

Cases called twice. None appears at assessee's behest. We accordingly proceed exparte.

2. It emerges at the outset with the able assistance coming from both the parties that the CIT(A)/NFAC has affirmed the CPC's action in its twin "processing(s)" dated 17.10.2019 and 26.05.2020; assessment year-wise; respectively; denying sec.10(23C)(vi) exemption(s); on account of belated submission of Form 10B audit report(s) not filed with the returns herein.

3. Learned CIT-DR could hardly dispute that case law CIT vs. Xavier Kelavani Mandal (P.) Ltd., [2014] 41 taxmann.com 184 (Guj.) has already settled the issue that such a compliance is directory only than being mandatory in nature. And that an audit report prescribed in Form 10B could even be filed in appellate proceedings as well.

4. Faced with this situation, we hereby restore the assessee's instant twin appeals back to the CIT(A)-NFAC for its afresh adjudication as per law, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

5. These assessee's twin appeals ITA.Nos.482 & 483/Coch/2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23rd October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 2024
n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin