

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1919/Bang/2024
Assessment Year: 2025-26

Vishala Rural Women and Children Development Organization Plot No.174, Vishala Organization Venkatesh Nagar B Bagewadi Road Karnataka 586 101 PAN NO : AAAAV3646E	Vs.	CIT(Exemptions) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Sri Prasanna N Urala, A.R.
Respondent by	:	Sri D.K. Mishra, D.R.

Date of Hearing	:	12.11.2024
Date of Pronouncement	:	20.11.2024

O R D E R

PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:

The present appeal of the assessee is arising from the order of ld. CIT(Exemptions) dated 21.8.2024.

2. There is a delay of 267 days in filing the present appeal. Explaining the cause of delay, the counsel for the assessee has pointed out that the husband of the assessee was seriously ill and admitted in hospital due to Coronary Angiogram and he was advised for full bed rest, because of which the assessee could not be able to coordinate with the professionals and the delay has happened.

3. The ld. D.R. opposed the prayer of condonation of delay.

4. Considering the submissions of the AR and material on record, we hereby condone the delay in the present appeal and proceed to decide the appeal on merits. Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. MST.Katiji & Ors., (167 ITR 471) (SC) has held that when technical consideration and substantial justice pitted against each other the cause of substantial justice would prevail.

5. At the outset, ld. Counsel for the assessee has craved one more opportunity before the CIT (Exemptions). Ld. Counsel for the assessee pointed out that the present appeal is filed against the order of CIT(Exemptions), denying the registration u/s 80G of the Act to the assessee trust. He further pointed out that the assessee has duly couriered the documents to the office of CIT(Exemptions). However, the same were returned as not accepted by the courier company due to which nobody from the side of assessee has been able to explain the case of the assessee.

6. Ld. D.R. relied upon the order of authorities below.

7. After considering the rival submissions, we observe that the impugned order of ld. CIT(Exemptions) is an ex-parte order passed against the assessee without dealing with the merits. The ld. CIT(Exemptions) observed that despite granting reasonable opportunities, nobody from the side of assessee, the Ld CIT(E) further observed that no reply has been filed before the ld. CIT(Exemptions). We observe that the counsel for the assessee has produced a courier receipt and a compilation of various documents with a covering letter dated 1.7.2024. However, the same was not able to reach to the office of ld. CIT(Exemptions) because of the technical reasons occurred in courier company. Therefore, considering the totality of the facts, we are of the view that one more opportunity to the assessee may be

granted in the interest of justice. Hence, the matter is restored to the file of CIT(Exemptions) with a condition that assessee would cooperate in the fresh proceedings and will not take unnecessary adjournments.

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

Order pronounced in the open court on 20th Nov, 2024

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 20th Nov, 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.