

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ITA Nos.1638/Chny/2024
निर्धारण वर्ष /Assessment Years: 2019-20

Premraj Educational Trust,
1/9, Ammangudi Andanallur Post,
Jeeyapuram,
RS Srirangam,
Trichy
[PAN: AADTP1108P]

Income Tax Officer,
Exemptions Ward,
Trichy

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

(प्रत्यर्थी/Respondent)

Shri Arjun Raj, Advocate
Shri Keerthi Narayanan, JCIT

सुनवाई की तारीख/Date of Hearing : 03.09.2024
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/APL/S/250/2023-24/1061979589(1) dated 04.03.2024 for the assessment years 2019-20. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 04.03.2024 passed by CIT(A), Nashik.

2.0 It has been noted that there is a delay of 26 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has

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pleaded that the order of Ld. CIT(A) dated 04.03.2023 was inadvertently overlooked by the Chartered Accountant and consequently the council on record could not appeal in time. All these situations contributed to the delay which was neither willful nor wanton. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 The only issue that is central to the 10 grounds of appeal filed by the assessee is regarding the denial of claim of exemption u/s 11 and consequent addition of Rs.1,04,33,674/- u/s 143(3)(i)(a). The Ld. Counsel for the assessee informed that the controversy has partly arisen on account of assessee's own inadvertent omission of filing its ITR using ITR 7 type. The Ld. Counsel informed that the assessee, though had applied, did not have registration under section 12A. It has also been argued that the entire amount of Rs.1,04,33,674/- added is unwarranted as the assessee ought to have been taxed as an AOP and due credit of expenses incurred should have been given before arriving at assessee's taxable income. The Ld. Counsel also contested that the impugned adjustment is not permissible within the purview of scope of adjustments

to be made u/s 143(i)(a) by the CPC. The Ld. Counsel of the assessee accordingly requested that the matter be set aside to the file of Ld. First Appellate Authority for readjudication of the case by properly appreciating the facts embedded therein. The Ld. DR places reliance upon the order of authorities below.

4.0 We have heard the rival submissions in the light of material available on records. We find sufficient force in the arguments of the assessee. The order of the Ld. First Appellate Authority is also not very clear on varied facets of the case. The CPC also appears to have made a routine mechanical disturbance to the assessee's return of income. The fact of assessee filing its return of income using ITR 7 type – not applicable to it as per extant circumstances, and the addition of the entire amount of Rs. 1,04,33,674/- is clearly borne on records. Accordingly we are of the view that interest of justice would be met if the matter is set aside to the file of Ld. First Appellate Authority to readjudicate the matter in accordance with law and ignoring any inadvertent mistakes of filing return of income using wrong form type. The Ld. First Appellate Authority shall pass a speaking order after giving due opportunity to the assessee. The assessee shall make all compliances to the statutory notices issued by the Ld. First Appellate Authority. Accordingly, all the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 27th, November-2024 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27th, November-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF