

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 3769/Del/2024 : Asstt. Year : 2013-14

Noble Educational and Societal Trust, 37, HU Block, Pitampura, New Delhi-110037	Vs	Income Tax Officer (Exemptions) Ward-2(2), New Delhi-110037
(APPELLANT)		(RESPONDENT)
PAN No. AABTN4592M		

ITA No. 3823/Del/2024 : Asstt. Year : 2013-14

Noble Educational and Societal Trust, 305, Mercantile House, 15, Kasturba Gandhi Marg, Connaught Place, New Delhi-110001	Vs	Income Tax Officer (Exemptions) Ward-2(2), New Delhi-110037
(APPELLANT)		(RESPONDENT)
PAN No. AABTN4592M		

**Assessee by : Sh. Satyajeet Goel, Adv.
Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR**

Date of Hearing: 05.12.2024	Date of Pronouncement: 13.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals ITA No. 3769 & 3823/Del/2024, both for Assessment Year 2013-14, arises against the CIT(A)/NFAC, Delhi's common order dated 24.06.2024 in DIN & order No. ITBA/NFAC/S/250/2024-25/1065975871(1) in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case files perused.

3. We take up the assessee's "lead" appeal ITA No. 3769/Del/2024. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC has refused to admit the assessee's lower appeal instituted on 05.12.2017 against the assessment order dated 30.03.2016, as hopelessly time barred.

4. Learned counsel representing assessee submits that the assessee had first of all filed a physical appeal on account of some communication gap/confusing in the necessary compliance of filing the same by electronic mode and therefore, the impugned lower appellate findings are not sustainable in law. This clinching fact of the assessee having filed a physical appeal could hardly be from the departmental side.

5. Be that it may, we are of the considered view in larger interest of justice that the assessee could not be held disentitled for adjudication of its lower appeal on merits on account of alleged communication gaps. We thus deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication as per law subject to a rider that the appellant only shall plead and prove all the relevant facts within three effective opportunities at its own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's instant lead appeal ITA No. 3769/Del/2024 is accepted for statistical purposes.

7. The assessee's latter appeal ITA No. 3823/Del/2024 is dismissed as rendered infructuous being a "duplicate" file as stated by the learned counsel.

8. The assessee's former appeal herein ITA No. 3769/Del/2024 is accepted for statistical purposes and its latter case ITA No. 3823/Del/2024 is dismissed as rendered infructuous in foregoing term. A copy of this common order be placed in the respective case file.

Order Pronounced in the Open Court on 13/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 13/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR