

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.1878/Bang/2024
Assessment Years : 2019-20

Kodagu Man Animal Conflict Mitigation Foundation, Ervator Of Forests Madikeri Division, Aranya Bhavana Madikeri, Madikeri Taluk, Kodagu Dist – 571 201. PAN – AAEEK 9427 A	Vs.	The Income Tax Officer, Ward, Madikeri. .
APPELLANT		RESPONDENT

Assessee by	:	Shri Sandeep Chalapathy, AR
Revenue by	:	Shri Venkatesh V, DR

Date of hearing	:	03.12.2024
Date of Pronouncement	:	11.12.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This appeal has been filed by the assessee against the order passed by the National Faceless Assessment Centre (NFAC), Delhi vide DIN No.ITBA/NFAC/S/250/2024-25/1067317699(1) on 05/08/2024 for the assessment year 2019-20.

2. The assessee before the Id. CIT-A explained that the appeal was delayed by 11 days because of technical problems with the Income Tax

website. Despite several attempts, the draft appeal could not be saved on the portal. To this effect, the Id. AR also filed an affidavit. However, the learned CIT(A) did not accept this explanation and dismissed the appeal, stating that the reasons for the delay were not satisfactory.

3. At the time of the hearing before us, the assessee's Id. Authorized Representative (AR) repeated the explanation regarding the delay in filing the appeal. The AR also clarified that the assessee is a Government Organization, and its income is exempt under section 10(23C)(iii)ac of the Income Tax Act. Thus, the AR requested the Tribunal to send back the matter to the Id. CIT(A) for fresh adjudication on merit as per law and further assured that the assessee would comply with all necessary formalities.

4. On the other hand, the Id. DR did not raise any serious objection if the matter is set aside to the Id. CIT(A) for fresh adjudication on merit as per the provisions of law.

5. We have heard both the parties and perused the materials available on record. Under the new system, it is mandatory to file appeal online. However, the assessee's claim of technical problems with the Income Tax website was not disregarded by the Id. CIT-A. As such, the Id. CIT(A) did not provide any corroborative materials to dispute the reasons given by the assessee for the delay. Thus, we are of the view that, when the website is not accepting the appeal, it is nearly impossible for the assessee to submit the appeal, especially when online filing is the only option available. Thus in view of the above, considering the short delay and the fact that the assessee is a charitable

organization, we are of the opinion that the delay should be condoned in the given facts and circumstances. Accordingly, we condone the delay in filing the appeal before the Id. CIT-A and send back the matter to the Id. CIT(A) for fresh consideration on its merits according to the law. Hence, the ground of appeal is allowed for statistical purposes.

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

Order pronounced in court on 11th day of December, 2024

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 11th December, 2024

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore