

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

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

ITA No.1625/Bang/2024
Assessment Years : 2022-23

Elegant Embassy III Apartment Owners Association, Elegant Embassy III, HV Halli, Kenchanahalli NDBO, Rajajarajeshwarinagar, Bengaluru.  <b>PAN – AAAAE 8120 C</b>	Vs.	The Income Tax Officer, Ward – 6(3)(1), Bengaluru.  .
APPELLANT		RESPONDENT

Assessee by	:	Shri Kirat Singh, Advocate
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Dept.

Date of hearing	:	28.11.2024
Date of Pronouncement	:	17.12.2024

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the National Faceless Assessment Centre (NFAC), Delhi, dated 27/06/2024 in ITA No. ITBA/APL/S/250/2024-25/1066121322(1) for the assessment year 2022-23.

**2.** At the outset, we note that there was a delay of **367 days** in filing the appeal before the learned Commissioner of Income Tax

(Appeals) [CIT(A)], which was not condoned. Consequently, the appeal was dismissed by the Id. CIT(A) in limine.

**3.** The learned Authorised Representative (AR) submitted that the assessee is an *Apartment Owners Association*. The Managing Committee and office bearers of such associations are elected every two years on an honorary basis. The committee members act voluntarily and do not receive any remuneration from the association.

3.2 It was further submitted that the new committee was elected on **19/05/2022** for a period of two years. However, the email ID furnished in the Income Tax records belonged to the earlier president. The assessee attempted to update the email ID but encountered technical issues in receiving the One-Time Password (OTP), as the previous president was outside India at the relevant time. This resulted in the delay in filing the appeal.

**4.** The learned AR emphasized that the assessee is a *non-profit organization*, and not condoning the delay would cause significant hardship. Therefore, the AR requested that the matter be remitted to the CIT(A) with a direction to condone the delay and decide the appeal on merits. The AR also undertook the responsibility to ensure compliance before the CIT(A).

**5.** On the other hand, the learned Departmental Representative (DR) did not raise any serious objections to remitting the matter to the file of the CIT(A) for fresh adjudication in accordance with the law.

**6.** We have considered the rival submissions of both the parties and perused the materials on record. Taking into account the reasons provided for the delay in filing the appeal and the assurance of the

learned AR regarding compliance, we are of the opinion that, in the interest of justice and fair play, the assessee deserves one more opportunity to present its case before the learned CIT(A). Accordingly, we direct the learned CIT(A) to **condone the delay** and decide the issue afresh on its merits in accordance with the provisions of law. It is also directed the assessee to make necessary compliance before the Id. CIT-A and not to seek any adjournment without just cause. Hence, the ground of appeal of the assessee is **partly allowed for statistical purposes.**

**7.** In the result, the appeal filed by the assessee is **partly allowed for statistical purposes.**

Order pronounced in court on 17<sup>th</sup> day of December, 2024

Sd/-

**(KESHAV DUBEY)**  
Judicial Member

Sd/-

**(WASEEM AHMED)**  
Accountant Member

Bangalore  
Dated, 17 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