

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B': NEW DELHI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
and  
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA Nos.1611, 1612, 1613 & 1614/DEL/2024  
(Assessment Years : 2014-15, 2015-16, 2016-17 & 2018-19)**

GBS Education Trust,  
A – 151, Mawana Road,  
Meerut – 250 001 (Uttar Pradesh).

vs.

ACIT, Central Circle,  
Meerut.

**(PAN : AAATG1049D)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Rohit Agarwal, CA

REVENUE BY : Shri Vivek Kumar Upadhyay, Sr. DR

Date of Hearing : 20.11.2024

Date of Order : 20.11.2024

**ORDER**

**PER S.RIFAUR RAHMAN,AM:**

1. The assessee has filed four appeals against the separate orders of Id. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to 'Ld. CIT (A)') all dated 15.02.2024 for Assessment Years 2014-15, 2015-16, 2016-17 & 2018-19.
2. Since the issues are common and the appeals are connected, hence the same are heard together and being disposed off by this common order. We take up the AY 2014-15 as lead case to adjudicate the issues under consideration.

3. Brief facts of the case are, assessee is a public charitable trust registered under section 12A of the Income-tax Act, 1961 (for short 'the Act'). Assessee filed its return of income on 28.09.2014 declaring nil income after claiming exemption u/s 11 of the Act. Subsequently, the case was selected for scrutiny under CASS and statutory notices u/s 143(2) and 142(1) were issued and served on the assessee. The assessment was completed vide order dated 28.12.2016 wherein Assessing Officer denied the benefit u/s 11 of the Act holding that the assessee has provided benefits to persons covered under section 13 (3) of the Act. The assessment was completed assessing the total income at Rs.1,78,23,082/-.
4. Aggrieved with the above order, assessee preferred an appeal before the Id.CIT(A), Kanpur on 30.01.2017 and subsequently the same was transferred to NFAC. During the appellate proceedings, six notices were issued to the assessee and there was no compliance from the assessee's side. Accordingly, the appeal was dismissed due to non-compliance and he sustained the addition made by the Assessing Officer.
5. Aggrieved with the above order, assessee is in appeal before us raising following grounds of appeal :-
  - “1. That the Ld. CIT (A) has erred in law and the facts of the case by dismissing the appeal of the appellant ex-parte, without deciding the same on merits.
  2. That the Ld. CIT (A) be directed to decide the appeal of the appellant on merits.”

6. At the time of hearing, ld. AR for the assessee submitted that assessee could not comply to the notices for the reason that the Accountant of the assessee remained on long leave due to his personal issues and not attended the office regularly. It was submitted that during that period, 5 of the 6 notices were issued during the months of December and January. Subsequently, the appeal was dismissed ex-parte without deciding the issues on merits. Ld. AR prayed that one more opportunity may be granted to the assessee to represent the case on merits before the ld. CIT (A). For the above submissions, assessee also filed affidavit in this regard.
7. On the other hand, ld. DR for the Revenue objected to the above submissions and submitted that no such plea was submitted before the ld. CIT (A) and objected to the reasons mentioned in the affidavit. However, considering the fact on record, he has no objection to remit the issue to the file of ld. CIT (A).
8. Considered the rival submissions and material placed on record. We observed that the appeal filed by the assessee before the ld. CIT (A) was dismissed by the ld. CIT (A) ex-parte on the basis of the findings of the Assessing Officer. Considering the addition sustained by the ld. CIT (A), in our considered view, assessee should be given one more opportunity of

being heard on merit. Therefore, we direct ld. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

9. With regard to appeals for AYs 2015-16, 2016-17 & 2018-19, since the facts are exactly similar to AY 2015-16 our above findings in AY 2015-16 are applicable *mutatis mutandis* in AYs 2015-16, 2016-17 & 2018-19. Accordingly, the appeals being ITA Nos.1612, 1613 & 1614/Del/2022 for AYs 2015-16, 2016-17 & 2018-19 filed by the assessee are allowed for statistical purposes.
10. In the result, all the four appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open court on this 20<sup>th</sup> day of November, 2024 after the conclusion of the hearing.**

**Sd/-  
(VIAKAS AWASTHY)  
JUDICIAL MEMBER**

**sd/-  
(S.RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated: 20.11.2024  
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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)-XX, New Delhi.
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI