

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2173/Chny/2024
निर्धारण वर्ष /Assessment Year: 2022-23

Heaven Journey Ministries Trust,
No.36, 1st Street, Kasthuribai
Nagar, Anaputhur,
Chennai – 600 070
[PAN: AAATH 7928L]

The Assessing Officer,
Exemption Ward No.4,
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri M.S.Pandian, Advocate
: Mrs. G. Saratha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 21.11.2024

घोषणा की तारीख /Date of Pronouncement

: 27.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2022-23 arises out of the order of Learned Commissioner of Income Tax, Addl/JCIT(A)-1, Nagpur [hereinafter "CIT(A)"] dated 05.08.2024 vide intimation u/s. 143(1) of the Income-tax Act, 1961 (hereinafter "the Act") issued by CPC, Bengaluru dated 03.03.2023.

: - 2 - :

2. The only effective ground of appeal in this appeal of assessee is against the order of Ld. CIT(A) in confirming the order of CPC, Bengaluru disallowing the claim u/s.11 of the Act on the ground that the assessee has not filed return within prescribed time.

3. The assessee is a Trust and filed its return of income on 27.12.2022, which is beyond the prescribed due date i.e., on 07.11.2022. The CPC, Bengaluru while processing the return has not allowed the claim u/s. 11 of the Act as the assessee has not filed return of income within due date. On appeal, the Ld. CIT(A) has confirmed the order of CPC, Bengaluru as the assessee has not filed return within prescribed time.

4. The Ld. Authorized Representative (A.R) of the assessee has submitted that the main reason for not filing return within prescribed time was due to the death of Managing Trustee and the assessee has filed condonation petition as per CBDT Circular No.10/2019 dated 22.05.2019 for considering condonation of delay in filing the return. The Ld. AR therefore prayed that order of Ld. CIT(A) be set aside and he may be directed to decide the appeal after considering the petition for condonation of delay.

5. The Ld. Departmental Representative (DR), supported the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. The exemption u/s. 11 of the Act has been denied by the CPC, Bengaluru vide intimation notice u/s. 143(1) of the Act on the ground that the assessee has not filed return within prescribed time. The assessee has filed a petition before CIT to condone the delay in view of the CBDT Circular No.10 of 2019 dated 22.05.2019 which is pending therefore Ld CIT(A) was not justified to dismiss appeal without awaiting the condonation petition. We find that assessee is a Trust and it could not file return of income within the due date due to the death of the managing trustee. The assessee has filled condonation petition, which is pending. In view of above, we remand the matter back to the file of Ld. CIT(A) for deciding the appeal after the petition for condonation of delay in filling the return is decided. Thus, the appeal filed by the assessee is allowed for statistical purposes only.

: - 4 - :

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

Order pronounced on 27th December, 2024.

Sd/-
(एबी टी. वर्की)
(**ABY. T. Varkey**)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27th December, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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