

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.878/Coch/2023 : Asst.Year 2020-2021

M/s.Eurotech Maritime Academy XXXVII/3492, Vakhils Buildings Deshabhimani Junction Kaloor, Kochi – 682 017. PAN : AAATE3447M.	v.	The Deputy Commissioner of Income-tax, Exemption Circle Kochi.
(Appellant)		(Respondent)

Appellant by : Sri.Joyel George, CA
Respondent by :Sri.Sanjit Kumar Das, CIT-DR

Date of Hearing : 10.12.2024	Date of Pronouncement : 30.12.2024
-------------------------------------	---

ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Commissioner of Income-tax (Appeals) dated 26th October, 2023 and it relates to the assessment year 2020-2021, having DIN & Order No.ITBA/NFAC/S/250/2023-24/1057344212(1).

2. At the outset, we observe that in this case the learned Commissioner of Income-tax (Appeals) has dismissed the appeal of the assessee without condoning the delay of 57 days happened in filing the appeal before the ld.CIT(A).

3. The learned Counsel appearing on behalf of the assessee pointed out that the CIT(A) has not dealt with the condonation application of the assessee in a judicious manner.
4. The learned Departmental Representative relied upon the orders of the authorities below.
5. We have heard the rival submissions and perused the material available on record. It is a case of ordinate delay of 57 days happened before the CIT(A). In respect of the delay application the assessee has duly explained the reasons before the Id.CIT(A), who did not deal with the reasons in a judicious manner. Be that as it may, we restore the matter back to the file of the Id.CIT(A) for deciding the issue on merits after condoning the delay of 57 days happened before the Id.CIT(A). Needless to say that the Ld CIT(A) would grant sufficient opportunities to the assessee before passing any order.
6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 30th day of December, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 30th December, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin