



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.527/CTK/2024
Assessment Year : 2018-19

Tarini Education Trust, Plot No.1294, CRPF Square, Nayapali, Bhubaneswar	Vs.	ITO (Exemption), Bhubaneswar
PAN/GIR No.AABTT 0274 A		
(Appellant)	..	(Respondent)

Assessee by : Shri Natabar Panda, Dr. Sanjay Kumar Behura and Ananta Narayan Singhbabu, Advs
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 31/12/2024
Date of Pronouncement : 31/12/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id JCIT(A)-3, Bengaluru dated 3.9.2024 in Appeal No.ADDL/JCIT-3, Bengaluru/10004/2017-18 for the assessment year 2018-19.

2. The appeal is time barred by 9 days. The assessee has filed condonation petition supported by affidavit stating the reason that due to suffering from backbone problem of the Managing Trustee, the appeal could not be filed within the due date. After considering the condonation petition, the reasons stated in the petition has not been found to be false.

Accordingly, we condone the delay of 9 days and admit the appeal for hearing.

3. Brief facts of the case are that the return of the assessee was processed u/s. 143(1) of the Act vide order dated 20.3.2020 against which the appeal was filed before the Id CIT(A) on 5.4.2024 i.e. delayed by 1445 days. The Id ADDL/JCIT(A) after considering the application of the assessee for condoning the delay has not admitted the appeal by not condoning the delay, therefore, the present appeal is filed before us.

4. Ld AR submits that the order dated 20.3.2020 was received on 24.3.2020 and due to Covid-19 pandemic, there was complete lockdown. Thereafter the Hon'ble Supreme Court in terms of Suo motor order has extended the time of limit for filing of appeal upto 28.2.2022. Therefore, the period of filing between 15.3.2020 to 28.2.2022 in view of the decision of the Hon'ble Supreme Court deserves to be excluded. With regard to delay of remaining period i.e. after 28.2.2022 to 5. 4.2024, it was submitted by Id AR that the reason for the same is that the orders were received by the Accountant of the Society, who kept the same under his possession and has left the job. The assessee came to know about non-filing of the appeal only when it had received demand notice from the income tax authorities, therefore, as per Id AR the delay is bonafide and beyond the control and requested for condoning the same. Further, Id AR submitted that now the new Accountant has joined but he is not well-conversant with the income

tax proceedings and, therefore, he could not gather the completion of the proceedings through online portal of the department and appeal could not be filed in time.

5. On the other hand, Id Sr DR supported the orders of AO and Id JCIT and submitted that there was a delay of 1445 days and if the period of lockdown is excluded even otherwise, more than 700 days delay remains. This clearly shows the casual approach taken by the assessee and thus, he requested that delay should not be condoned.

6. We have considered the rival submissions and perused the record of the case. From the above, it is found that the assessee is a trust engaged in imparting education. The return of income was filed in time and while processing the same, the CPC has not allowed the deduction claimed u/s.12A of the Act. With regard to the reasons for condoning the delay in filing the appeal, we find that the reasons given are bonafide and after COVID-19 pandemic, there were numerous cases where mis-happening etc were occurred with the staff. In the present case, there was change in Accountant. Looking to this fact, we hereby condone the delay in filing the appeal and restore the matter back to the file of Id CIT(A) to decide the same afresh after providing reasonable opportunity to the assessee. However, a cost of Rs.25,000/- is levied on the appellant society as the appellant society was not serious about income tax proceedings and the cost is to be deposited to the ITAT Bar Association and submit the

evidences in the shape of receipts within two months before the Id CIT(A), failing which, the Id CIT(A) is free to take necessary steps and decide the appeal as per law.

7. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 31/12/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 31/12/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Tarini Education Trust, Plot No.1294, CRPF Square, Nayapali, Bhubaneswar
2. The Respondent: ITO (Exemption), Bhubaneswar
3. The Addl/JCIT(A)-3, Bengaluru
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
Itat, Cuttack