

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.2504/M/2024  
Assessment Year: 2020-21**

<b>M/s. Chhatrapati Shivaji Maharaj Sangrahalaya,</b> 159/161, M.G. Road, Fort, Mumbai, Maharashtra- 400 023 <b>PAN: AAATP3164A</b> (Appellant)	Vs.	<b>The Deputy Commissioner of Income Tax (Exemption),</b> Circle-1, 6 <sup>th</sup> Floor, Cumballa Hill, MTNL Building, Peddar Road, Mumbai Maharashtra - 400026 (Respondent)
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**Present for:**

Assessee by : Ms. Neha Paranjpe, Ld. A.R.  
Revenue by : Mr. R.A. Dhyani, Ld. CIT-DR.

Date of Hearing : 30 . 12 .2024  
Date of Pronouncement : 30 . 12 .2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 25.03.2024, impugned herein, passed by the Ld. Addl/Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2020-21.

**2.** In this case, the CPC vide intimation/order dated 19-05-2022 u/s 143(1) of the Act declined to grant the benefits of the provisions of section 11 of the Act, which were sought for the Assessee, mainly on the reason that the Assessee has not filed form No.10B within the due date as

the same was filed on 16-03-2021 as against the prescribed date i.e. 15-02-2021.

**3.** The Assessee, being aggrieved, challenged the said order by filing first appeal before the Ld. Addl./Joint Commissioner, who affirmed the intimation/order u/s 143(1) of the Act. The Assessee being aggrieved is in appeal before us.

**4.** Heard both the parties and perused the material available on record. Both the Authorities below denied the benefits of the provisions of section 11 of the Assessee to the Assessee, mainly for the delay in filling of Form 10B within the due date prescribed. Admittedly the Ld. CIT (Exemption) on the application of the Assessee u/s 119 (2)(b) of the Act seeking condonation of delay in filling Form no. 10B for the AY under consideration and by following para 5 of CBDT Circular no. 02/2020 dated 03-01-2020 wherein considering the COVID-19 epidemic, power was entrusted to the specified authorities for relaxation/condonation of delay upto 365 days, has condoned the delay in filling 10B {filed on 16-03-2021} vide order dated 08-08-20224 u/s 119(2)(b) of the Act and therefore we are inclined to set aside the orders passed by the Authorities below and to remand the instant case to the jurisdictional AO to follow the order dated 08-08-20224 passed by the Ld. CIT (Exemption) with regard to delay and decide afresh the claim of Assessee u/s 11 of the Act, while affording reasonable opportunity to the Assessee. Thus, the orders passed by the Authorities below are set aside and the case is remanded to the file of the AO, accordingly.

**5.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

**Order pronounced in the open court on 30.12.2024.**

**Sd/-  
(OMKARESHWAR CHIDARA)  
ACCOUNTANT MEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.