

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 730/Coch/2024
Assessment Year: 2017-18**

Kudumbi Mahajana Sabha Appellant
Puthuvype, Azhikal P.O.
Cochin, Ernakulam 682501
[PAN: AAATK5117G]

vs.

The Income Tax Officer Respondent
Exemption Ward, Kochi

Appellant by: ----- None -----
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 16.01.2025
Date of Pronouncement: 28.01.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 17.05.2024 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the appellant is an unregistered society. The return of income for AY 2017-18 was filed on 14.03.2018. The said return of income was processed u/s. 143(1) of the Income Tax Act, 1961 (the Act) vide intimation dated 06.08.2018 without making any adjustment to the returned income. However, the CPC levied tax at maximum marginal rate of tax.

3. Being aggrieved, an appeal was filed before the CIT(A) after lapse of a period of 6 years from the date of intimation. The appellant had stated that it had not received the intimation through e-mail and soon after when it had come to know about the intimation, immediately the appeal was filed. Thus, it was submitted that there was no delay in filing the appeal. However, the CIT(A) proceeded to hold that there was a delay of 6 years from the date of intimation. Accordingly he refused to condone the delay of 6 years in the absence of sufficient reasons for the delay.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. I heard the rival contentions of both the parties and perused the material available on record. The only issue that requires to be determined by me in the present appeal is whether there was delay in filing the appeal before the CIT(A) as held by the JCIT(A)-12, Mumbai. It is the contention of the appellant that the intimation dated 06.08.2018 was not received either through email or through physical service. This fact remains uncontroverted by the JCIT(A). In the absence of any evidence to the contrary, the CIT(A) ought not have held that there was delay in filing the appeal. It was not justified in refusing to admit the appeal for adjudication on merits. Therefore, the matter is remand back to the file of the CIT(A) for de novo consideration.

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

Order pronounced in the open court on 28th January, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 28th January, 2025

n.p.

Copy to:

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

Assistant Registrar
ITAT, Cochin