

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 780/CHD/2024

निर्धारण वर्ष / Assessment Year : 2023-24

The Ambala Board of Education, Plot No.151, Industrial Area, Phase II, Chandigarh 160002	बनाम Vs.	The ITO, Chandigarh
स्थायी लेखा सं./PAN NO: AABAT0668H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Hybrid Hearing)

निर्धारिती की ओर से/Assessee by : Sh. Tej Mohan Singh, Advocate

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 29.01.2025

उदघोषणा की तारीख/Date of Pronouncement : 30.01.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 30.09.2024 passed by the ld. Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as 'CIT(E)'], for the Assessment Year 2023-24.

2. The Registry has pointed out that there was a delay of 17 days in filing of the appeal before the Tribunal. The ld. Counsel for the Assessee has filed a letter dated 23.7.2024 for

condonation of delay on behalf of The Ambala Board of Education, Chandigarh, which is reproduced as under:-

Simrit & Associates
Chartered Accountants

1536, Sector 34- D,
Chandigarh - 160 022
Tel: + 91 90417 00018, 90417 00019,
0172-5190000
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23rd July, 2024

To,

The Hon'ble Income Tax Appellate Tribunal, Chandigarh Bench
Chandigarh

Sir,

Ref : Request for condonation of delay in filing appeal under section 80G of the Income Tax Act, 1961 - M/s The Ambala Board of Education - # 151, Industrial Area, Phase II, Chandigarh – PAN – AABAT0668H – Assessment Year 2023-24.

With reference to the above captioned subject, it is humbly submitted that an appeal against the order under section 80G dated 30.04.2024 by the Hon'ble CIT Exemptions, Chandigarh was filed on 09.07.2024 with the Hon'ble ITAT.

As per the defect memo from the office of the Hon'ble ITAT, it is stated that there has been a delay of 17 days in filing the appeal. It is humbly stated that the delay is not of 17 days but of 10 days as the appeal has been filed on 09.07.2024 and not 16.07.2024.

This delay may kindly be condoned as the counsel CA Ramneek Kaur, who is well versed with the matter was extremely preoccupied in the treatment of her mother Smt. Surinder Pal Kaur who had earlier suffered a cardiac episode and is currently hospitalized in PGIMER, Chandigarh suddenly and there was a delay in the preparation of the appeal. She still admitted in CCU PGI.

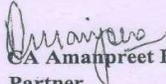
It is hereby prayed that the delay of 10 days may kindly be condoned on the above medical circumstances of the Counsel.

Assuring you of our full cooperation and prompt attention at all times.

Thanking you,

Yours faithfully,

for **The Ambala Board of Education**


CA Amanpreet Kaur
Partner

3. We have gone through the reasons given in the letter for delayed filing of the appeal and keeping in view that the mother of the Counsel was very sick and hospitalized, which lead to the delay in filing of the appeal, the delay of 17 days is hereby condoned.

4. The ld. DR has no objection to the condonation of delay.

5. The ld. Counsel of the Assessee, at the very outset, pointed out that the ld. CIT(E) has rejected the registration on the basis of absence of registration without giving any opportunity to the Assessee to explain the issue.

6. We find that it is an ex-parte order passed by the CIT(E) without giving any opportunity to the Assessee. As prayed by the Counsel of the Assessee, in the interest of justice, the matter is remitted to the file of the CIT(E), to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(E). All pleas available under the law shall

remain so available to the assessee. Ordered accordingly. The appeal of the Assessee is allowed for statistical purposes.

7. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced on 30.01.2025.

Sd/-
(RAJPAL YADAV)
Vice President

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar