

आयकर अपीलीय अधिकरण, "ए" न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 3108/Chny/2024
निर्धारण वर्ष /Assessment Years: 2018-19

Rajvidyalaya Educational Trust,
No.23, Uthira North Car Street,
Kuttalam
Tamil Nadu-609 801.
[PAN: AABTR8546H]

Income Tax Officer
Exemption Ward,
Trichy.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Mr.G.Tarun, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Mr.R.Raghupathy, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 18.02.2025

घोषणा की तारीख /Date of Pronouncement

: 21..02.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA/NFAC/S/250/2024-25/1067011149(1) dated 25.07.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2018-19. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 25.07.2024 passed by NFAC, Delhi.

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2.0 It has been noted that there is a delay of 66 days in the case, in filing of this appeal before the tribunal. In its affidavit the assessee has pleaded that the assessee is charitable trust and not conversant with electronic working of the department. The delay was also attributable to adverse health of the Managing Trustee. All these activities contributed to the delay which was neither willful nor wanton. The assessee submitted that there will not be case of any non-compliance now. We have considered the justification put forth by the assessee and we are satisfied with their adequacy. We are also conscious of the fact that no litigant gains by intentionally delaying its own matters. The Ld. DR did not pose any serious objections to the delay. The Ld. DR however submitted that cost be imposed on the assessee for wasting the time of this tribunal. Accordingly, we hereby condone the delay and proceed to adjudicate this appeal.

3.0 At the outset the Ld. Counsel for the assessee informed that the Ld. First Appellate Authority has passed an ex-parte order thereby confirming the assessment order u/s 271AAC(1) dated 25.07.2024. The appeal was dismissed for being filed late without any justified grounds. It was pleaded that the assessee had committed delay of about 115 days on

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account of serious illness of the Managing Trustee of the trust and that it had justified grounds.

4.0 We have heard the rival submissions in the light of material available on records. It is trite law that no litigant benefits by non-prosecution of its case. We find sufficient force in the pleadings of the assessee as to why it could not file its appeal in time. We have also noted that apart from merely harping on the issue of delayed filing by the assessee the Ld. CIT(A) has not touched upon merits of the case. Be that as it may be the Ld. Counsel for the assessee has assured that it will make full compliance to the statutory notices issued by the department. We are therefore of the view that ends of justice would be met if the case is set aside to the file of the Ld. CIT(A) for readjudication after giving opportunities of being heard to the assessee and to pass a speaking order. We also direct the Ld. CIT(A) to condone the delay of 115 days in filing of appeal in this case before him. He will be at liberty to call for any remand report from the Ld. AO if warranted by the facts of the case. The assessee shall be bound to comply to all the notices and details called by the Ld. CIT(A). Any non-compliance from the assessee side shall be adversely viewed. Accordingly, we set aside the order of the Ld. First Appellate Authority and direct him to readjudicate the matter de novo. Accordingly,

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all the grounds of appeal raised by the assessee are allowed for statistical purposes.

5.0 In the result, the appeal is allowed for statistical purpose.

Order pronounced on 21st , February-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 21st , February-2025.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- 1. अपीलार्थी/Assessee:**
- 2. प्रत्यर्थी/Revenue**
- 3. आयकर आयुक्त/CIT - Madurai**
- 4. विभागीय प्रतिनिधि/DR**
- 5. गार्ड फाईल/GF**