

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH PATNA**  
**(VIRTUAL HEARING AT KOLKTA)**

**SHRI DUVVURU RL REDDY, VICE PRESIDENT**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 556/Pat/2024**  
**(Assessment Year 2020-21)**

**Parth Sarthi Baly Shilpi Educational Trust,**

Buddha Vihar, Lalganj,  
Vaishali (Bihar) - 844121  
[PAN: AACTP7513P]

..... **Appellant**

**vs.**

**CPC, Bangalore**

..... **Respondent**

**Appearances by:**

Assessee represented by : Sh. Sanjeev Kr. Anwar, Adv.

Department represented by : Sh. Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 12.03.2025

Date of pronouncing the order : 20.03.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. The present appeal arises from order of Ld. Commissioner of Income Tax (Appeals), Addl./JCIT(A)-2, Gurugram [hereafter "the Ld. CIT(A)"], passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") dated 28.06.2024.

1.1 In this case, right at the outset, the Ld. AR pointed out that the Ld. AO denied the claim of exemption u/s 11 of the Act on the ground that Form 10B was filed belatedly on 14.02.2021, that is about after a month of the due date. On this basis the Ld. CIT(A) confirmed the action of Ld. AO.

1.2 On the last date of hearing, the Ld. AR pointed out that the delay in filing of Form 10B was condoned vide order of Ld. CIT(E), Patna, dated

27.02.2025. The Ld. AR has placed on record the following written submissions:

*“1. That the issue in this appeal relates to disallowance of exemption u/s 12A on the ground that there was delay in filing of form-10B.*

*2. That CBDT has issued a circular bearing no-16/2024 dated-18/11/2024, according to which the delay in filing of audit report in form-10B can be condoned.*

*3. That the appellant had moved an application for condonation of delay as per the terms of the circular and the delay has been condoned as per order dated-27/02/2025. Copy of the order is enclosed.*

*4. That the appellant humbly prays that suitable directions may kindly be issued to the learned A.O. for allowing the exemption u/s 12A in view the order passed u/s 119(2)(b) for condonation of delay and the appeal may kindly be allowed.*

*It is therefore, humbly prayed that necessary order may kindly be passed.*

*For this, the appellant shall pray.”*

1.3 The Ld. DR pointed out that with the passing of necessary orders u/s 119(2)(b) of the Act, the grievance of the assessee was settled.

2. We have considered the averments of Ld. AR and also gone through the documents before us. It is clear that in principle the grievance of the assessee is settled and hence we dispose of this matter by directing the Ld. AO to given consequential effect to the Ld. CIT(E)'s order u/s 119(2)(b) of the Act, expeditiously. We direct accordingly.

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

Order pronounced on 20.03.2025

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 20.03.2025  
AK, P.S.

*Copy of the order forwarded to:*

1. Parth Sarthi Baly Shilpi Educational Trust
2. CPC, Bangalore
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches