

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. No. 636/SRT/2024  
(Assessment Year: N.A.)

Parmarth Trust, 43, Royal Park Society, Sumul Dairy Road, Surat-395008	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAFTP0343Q]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Rohit K. Taja, C.A.
<b>Respondent by:</b>	Shri Ravi Kant Gupta, CIT DR

<b>Date of Hearing</b>	25.03.2025
<b>Date of Pronouncement</b>	27.03.2025

O R D E R

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 23.08.2023.

2. In this case, we observe that the present appeal is time barred by 221 days. Before us, the Counsel for the assessee filed application for condonation of delay and submitted that the President of the applicant trust was not well-versed with income tax proceedings and accordingly, he engaged a tax consultant for filing application for registration under Section 12A of the Act. Admittedly, certain details were called for by the Ld. CIT(E), however, since the consultant of the assessee / applicant trust

was preoccupied with return filing activities and tax audit work, he could not file timely response to notices issued by Ld. CIT(E). Therefore, it was for this reason that the assessee / applicant trust could not make adequate representation and application of the assessee / applicant trust was rejected. Further, it was stated that it was only with a substantial delay that the assessee / applicant trust came to know about the rejection of his application by Ld. CIT(E), for the impugned assessment year, that caused an inadvertent delay in filing of the present appeal.

3. On going through the Affidavit filed by the assessee / applicant trust, the delay in filing of the present appeal is hereby condoned.

4. Further, the Counsel for the assessee submitted that in the interest of justice, the matter may be restored to the file of Ld. CIT(E), since due to the mistake of the consultant appointed by the assessee / applicant trust, the assessee / applicant trust could not make adequate representation before Ld. CIT(E).

5. On going through the facts of the instant case, we observe that admittedly, it was on account of the inadvertence of the consultant of the assessee / applicant trust that the application of the assessee was rejected by Ld. CIT(E), in absence of details having been furnished. We observe that the Counsel for the assessee has not given any cogent reason for non-appearance and has shifted the entire onus on the tax consultant appointed by him. In our view, evidently there has been non-compliance to the notices issued by Ld. CIT(E). However, in the interest of justice the matter

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is hereby restored to the file of Ld. CIT(E) with a cost of Rs. 10,000/- to be deposited with the Prime Minister Relief Fund.

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

**Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 27/03/2025**

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 27/03/2025

TANMAY, Sr. PS

TRUE COPY

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, सूरत/ ITAT, Surat