

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“DB” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं./ ITA No.331/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year: 2014-15)**

Oxford Siksha Samiti Bhopal 96, Chitragnpt Nagar Kotra Sultana, Bhopal 462 001	<b>बनाम/ Vs.</b>	ITO (Exemption) Gwalior
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAAAO-3353-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Anurag Sinha (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	18-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	28-03-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Addl. / Joint Commissioner of Income Tax (Appeals), Bengaluru [CIT(A)] dated 04-07-2024 in the matter of an intimation issued by CPC u/s 143(1) on 04-06-2015 denying deduction claimed u/s 10(23C)(iiad) by assessee trust. The Ld. CIT(A) has not admitted the appeal for want of condonation of delay of 2277 days. Aggrieved, the assessee is in further appeal before us.
2. The Ld. AR advanced argument and made out a case that the assessee did not receive physical intimation as issued by CPC. The intimation as uploaded on the portal went unnoticed. The Ld. AR also

stated that the assessee is eligible to claim the impugned deduction and it is in a position to establish the same in case another opportunity is granted. In this background, Ld. AR pleaded for admission of appeal and adjudication on merits. The same has been opposed by Ld. Sr. DR.

3. We find that the assessee is an educational institution and apparently, it is eligible to claim impugned deduction. However, the first appeal has been dismissed on technical grounds. Keeping in mind the principles of natural justice and considering the directions of Hon'ble Apex Court in the case of **Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987; (2) TMI 61 SC)**, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for reconsideration of admission of appeal as well as adjudication thereof on merits.

4. The appeal stand allowed for statistical purposes.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

Sd/-  
(SATBEER SINGH GODARA)  
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-  
(MANOJ KUMAR AGGARWAL)  
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 28-03-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA