

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 1001/Coch/2024
Assessment Year: 2014-15**

Mankada Palliative Care Association Appellant
Mankada, Malapuram 679324
[PAN: AADAM6805B]

vs.

The Income Tax Officer (Exemptions) Respondent
Kozhikode

Appellant by: ----- None -----
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 12.03.2025
Date of Pronouncement: 27.03.2025

ORDER

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-1, Vadodara [CIT(A)] dated 24.10.2024 for Assessment Year (AY) 2014-15.

2. Brief facts of the case are that the appellant is a trust incorporated with the object of providing medical aid, food and other amenities to poor patients. The appellant was duly registered u/s. 12A of the Income Tax Act, 1961 (the Act). The return of income for AY 2014-15 was filed on 25.02.2015 declaring loss of Rs. 85,187/-. The said return of income was processed by the CPC u/s. 143(1) of the Act by bringing to tax the contributions received from members of Rs. 14,76,945/- vide intimation dated 19.02.2016.

3. Being aggrieved, an appeal was filed before the CIT(A) with a delay of 1½ years. The appellant filed a petition before the CIT(A) stating that the delay had occurred, as it was under the assumption that a petition filed seeking rectification of the intimation, it was under the assumption that the intimation was rectified. It is only after receiving telephonic message from the Department to pay the demand the appellant could realise that the intimation was not rectified. The explanation filed by the appellant was extracted by the CIT(A) at para 5 of the order. However, the CIT(A) refused to condone the delay by holding that the appellant had failed to act with diligence in prosecuting the appeal and there was no sufficient cause shown for the delay in filing the appeal.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on nobody appeared on behalf of the assessee despite due service of notice of hearing. Therefore, I proceeded to dispose of the appeal after hearing the learned Sr. DR.

6. The only issue that arises for my consideration is whether the CIT(A) was justified in refusing to condone the delay of 1½ years in filing the appeal before him. The CIT(A) had extracted the reasons given for the delay at para 5 in page 3 of the order. The sole reason for the delay in filing the present appeal is on account of the fact that the appellant was under the bona fide belief that the petition filed for rectifying the intimation was allowed. The appellant had not explained, as to how it entertained such a belief and therefore it cannot be accepted.

Therefore, I am of the considered opinion that the CIT(A) was justified in refusing to condone the delay of 1½ years.

7. In the result, the appeal filed by the assessee stands dismissed.
8. Order pronounced in the open court on 27th March, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 27th March, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin