

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

**BEFORE SHRI GEORGE GEORGE K., VP  
AND SHRI INTURI RAMA RAO, AM**

**ITA No. 841/Coch/2024  
Assessment Year: 2019-20**

Mount Carmel Education Society ..... Appellant  
Kanjiramkulam P.O., Trivandrum 695524  
[PAN: AABAM3865H]

vs.

The Income Tax Officer (Exemption) ..... Respondent  
Thiruvanthapuram

Appellant by: Shri Aravind R. Menon, Advocate  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 02.04.2025  
Date of Pronouncement: 03.04.2025

**ORDER**

**Per: George George K., VP**

This appeal at the instance of the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-2, Ludhiana [CIT(A)], dated 01.07.2024 passed u/s. 250 of Income Tax Act, 1961 (hereinafter "the Act"). The relevant assessment year is 2019-20.

2. There is a delay of 26 days in filing the appeal. The assessee has filed a petition seeking condonation of delay stating the reasons for the delay in filing the appeal. We have perused the reasons stated and we are of the view that there is sufficient cause for late filing of

this appeal and no latches can be attributed to the assessee. Hence, we condone the delay of 26 days in filing this appeal and proceed to dispose off the same on merits.

3. Brief facts of the case are that the assessee's claim for exemption u/s. 11 of the Act was denied vide intimation issued u/s. 143(1) of the Act. The reason for denying the claim of exemption u/s. 11 of the Act was that Audit Report in Form 10B was filed belatedly. The due date for filing the Audit Report was on or before 30.11.2020. However, Form 10B was filed on 08.12.2020.

4. Aggrieved by the intimation issued, assessee filed appeal before the first appellate authority. The CIT(A) confirmed the denial of claim u/s. 11 of the Act and rejected the appeal of the assessee.

5. Aggrieved by the order of the CIT(A), assessee filed the present appeal before the Tribunal. The learned A.R. submitted that the Commissioner of Income Tax (Exemption) vide his order dated 13.03.2025 had condoned the delay in filing Form 10B for the relevant assessment year, i.e. AY 2019-20. In light of the same it was submitted by the learned A.R. that the matter may be restored to the file of the AO to examine the claim of exemption u/s. 11 of the Act.

6. The learned Sr. DR was duly heard.

7. We have heard the rival submissions and perused the material available on record. The claim of exemption u/s. 11 of the Act was

denied for the sole reason that Audit Report in Form 10B was not filed before the due date prescribed. The learned A.R. has placed on record a copy of the order of the Commissioner of Income Tax (Exemption) wherein the delay in filing the Audit Report in Form 10B was condoned for AY 2019-20. In the light of the aforesaid order of the Commissioner of Income Tax (Exemption) we restore the matter to the file of the AO to examine the claim of exemption u/s. 11 of the Act afresh. It is ordered accordingly.

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

Order pronounced in the open court on 3<sup>rd</sup> April, 2025.

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Sd/-  
**GEORGE GEORGE K.**  
**VICE PRESIDENT**

Cochin, Dated: 3<sup>rd</sup> April, 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