



u/s. 80P of the Act of Rs. 60,48,915/-. The said return of income was processed by the CPC u/s. 143(1) of the Income Tax Act, 1961 (the Act) vide intimation dated 06.07.2020 disallowing the claim for deduction u/s. 80P of the Act on the ground that the return of income was not filed within the due date specified under the provisions of section 139(1) of the Act.

3. Being aggrieved, an appeal was filed before the CIT(A) with a delay of 1268 days. The appellant filed a petition seeking condonation of delay on the ground that the appellant was not aware of the intimation issued by the CPC and the delay is also caused due the death of the Tax Consultant, namely Shri E.M. Sabu. The petition filed for condonation of delay reads as under: -

*"The Appellant was not having any intimation demanding tax from the Department. The appellant came to know about the order from the Income Tax site only few days ago. The Appellant didnt get an opportunity to substantiate the eligibility to claim 80P deduction which appellant was eligible and again Department was allowing the claim regularly in previous years. Again, tax auditor of the Appellant namely CA. EM Sabu died recently. Hence, kindly condone the delay in filing the appeal due to reasons beyond the control of appellant. Also, kindly note that the appellant will be in huge financial crisis if the demand persist."*

However the CIT(A) refused to condone the delay by holding that no corroborative evidence was filed to show that the appellant was not aware of the intimation issued u/s. 143(1) of the Act. The CIT(A) also held that in the absence of evidence to show the demise

of the Tax Consultant, Shri E.M. Sabu, the explanation cannot be accepted as reasonable. Accordingly he refused to condone the delay. Even on merits, the CIT(A) held that the appellant is not entitled for deduction u/s. 80P of the Act.

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

5. The learned counsel for the assessee submits that the CIT(A) was not justified in refusing to condone the delay as the delay had occurred on account of the death of the Chartered Accountant and the appellant is not aware of the intimation issued u/s. 143(1) of the Act. He also produced death certificate of one Shri E.M. Sabu. Further he submits that on merits the issue is clearly covered in favour of the appellant society and also submits that the CBDT has extended time for filing the return of income upto 30.11.220 and, therefore, he submits that the intimation issued by the CPC is illegal.

6. On the other hand, the ld. Sr. DR submits that the CBDT had extended the due date for filing only revised return for AY 2019 up to 30.11.2020 vide circular F. No. 225/150/2020- ITA-II dated 30.09.2020.

7. We have heard rival contentions and perused the material available on record. At the first instance we shall deal with the issue whether or not the CIT(A) was justified in refusing to condone the delay of 1286 days in filing the appeal before him. The petition

seeking condonation of delay before the CIT(A) was extracted supra. From the above petition it would be clear that the appellant is seeking condonation of delay on the ground that it is unaware of the intimation issued by the CPC and on account of death of the Chartered Accountant, Shri E.M. Sabu. But the said petition could not establish as to how it was aware of this intimation issued by the CPC and how it had come to know of the intimation subsequently. Further, it is no clear as to whether the said Chartered Accountant, Mr. E.M. Sabu was handling the income tax matter of the appellant society. Whether the email ID of the Chartered Accountant was given to the Department. Furthermore, the CIT(A) clearly stated that the intimation was served on the appellant society twice. Therefore, the explanation offered by the appellant for the delay in filing the appeal before he CIT(A) cannot said to be bona fide and therefore, we are of he considered opinion that the CIT(A) was justified in refusing to condone the delay in filing the present appeal and dismissing the appeal.

8. Further we find justification for the adjustment made by the CPC. The contention of the appellant that it had filed the return of income within the extended date by the CBDT cannot be accepted. The extension was only for belated and revised returns as evident from the circular F. No. 225/150/2020-ITA-II dated 30.09.2020

9. In the result, appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 9<sup>th</sup> April, 2025.

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

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

Cochin, Dated: 9<sup>th</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