

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

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

आयकरअपील सं. / ITA No.413/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)

Aastitva Jain Family Trust Ward No. 18, Subhash Ganj, Ashok Nagar (MP).	बनाम/ Vs.	Income-tax Officer, Ashok Nagar.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAFTA-1477-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Subhash Jain (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	23-04-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of an order passed by learned Addl. / Joint Commissioner of Income Tax (Appeals), Mumbai [CIT(A)] on 26-08-2024 in the matter of an intimation issued by CPC u/s 143(1) on 19-10-2017. Aggrieved by computation of tax liability, the assessee preferred further appeal which was dismissed by Ld. CIT(A) for want of condonation of delay of 2176 days. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR stated that the assessee is a private discretionary trust and CPC has wrongly calculated tax at Maximum Marginal Rate. The Ld. AR referred to the order of Agra Tribunal in assessee’s own case for AY 2015-16 vide ITA No. 88/Agr/2024 dated 17-01-2025 restoring the matter back to the file of Ld. CIT(A) to reconsider condonation and if the delay is

condoned, adjudicate the appeal on merits. The Ld. AR seeks similar directions. Accepting the same, we issue similar direction in this year.

3. 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: 23-04-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA