

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.5473/दिल्ली/2024 (नि.व. 2014-15)
ITA No.5473/DEL/2024 (A.Y.2014-15)

Sunflower Trust,
B-60/61, C/o Bajaj Auto Ltd.,
Naraina Industrial Area, Phase-III,
New Delhi 110028

PAN: AAATS-1746-D

..... अपीलार्थी/Appellant

बनाम Vs.

Deputy Commissioner of Income Tax,
Circle 49(1), Civic Centre, New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by

: Ms. Vasanti Patel, Advocate &
Shri Mahender Goel, Chartered Accountant

प्रतिवादीद्वारा/ Respondent by

: Shri Sanjay Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing

: 15/01/2025

घोषणा की तिथि/ Date of pronouncement:

: 11/04/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 06.02.2023, for assessment year 2014-15. Whereby appeal of the assessee against intimation u/s. 143(1) of the Income Tax Act, 1961(hereinafter referred to as 'the Act') dated 02.02.2016 for AY 2014-15 was dismissed by the CIT(A).

2. As per the objection memo issued by the Registry appeal is time barred by 576 days. The assessee has filed an affidavit citing reasons for delay in filing of appeal. A perusal of affidavit reveals that the assessee had filed a rectification petition u/s. 154 of the Act on 14.02.2013 before the CIT(A) for rectification of the order dated 06.02.2023. The said rectification petition was decided by the CIT(A) on 10.07.2024. The said order was purportedly not served on the assessee and it was only in the month November 2024 that the assessee came to know about disposal of rectification petition. Immediately thereafter the assessee filed appeal against the order of CIT(A) dated 06.02.2023 before the Tribunal on 16.11.2024. After going through contents of the affidavit, I am satisfied that delay in filing of appeal was not on account of any in action or deliberate delay. The assessee on advice of the tax consultant was perusing the remedy of rectification u/s. 154 of the Act. On not getting the favorable result, the assessee filed present appeal. I am of the opinion that the appellant has been able to show sufficient cause for delay in filing of appeal. Hence, delay of 576 days in filing of appeal is condoned and appeal is admitted for hearing on merits.

3. Ms. Vasanti Patel, appearing on behalf of the assessee submits that the assessee had filed return of income in the status of AOP declaring total income as NIL. The assessee is a trust, however, the assessee has not claimed benefit u/s. 11 of the Act. The interest income earned by the assessee was utilized for making donation to eligible trusts/institutions. The assessee claimed deduction of Rs.24,67,036/- u/s. 80-GGA/80-G r.w.s. 35AC of the Act. The said claim of assessee was rejected by the CPC in intimation u/s. 143(1) of the Act, dated 02.02.2016. The assessee filed rectification petition u/s. 154 of the Act against intimation dated 02.02.2016. The said rectification petition was rejected by the CPC vide order dated

13.07.2016. Against the said order, the assessee filed appeal before the CIT(A). The CIT(A) vide order dated 22.04.2019 dismissed appeal of the assessee. The assessee further carried the issue in appeal before the Tribunal in ITA 5093/Del/2019. The Division Bench of Tribunal vide order dated 07.07.2022 allowed appeal of the assessee and directed the AO to allow assessee's claim of deduction Rs.24,67,036/- u/s. 80-GGA r.w.s. 35AC of the Act.

4. Per contra, Shri Sanjay Kumar representing the department vehemently defended the impugned order and prayed for dismissing appeal of the assessee.

5. Both sides heard. The solitary issue raised by the assessee in appeal is denial of deduction u/s. 80-G/80-GGA r.w.s. 35AC of the Act in respect of donations made to eligible Trust/Institutions amounting to Rs.24,66,037/-. A perusal of the documents placed on record in the form of paper book reveals that the assessee's claim of deduction u/s. 80-G/80-GGA of the Act was rejected by the CPC while processing the return of income vide intimation dated 02.02.2016. The assessee filed rectification petition u/s. 154 of the Act against denial of deduction u/s. 80-G/80-GGA of the Act before the CPC. The said rectification petition u/s. 154 of the Act was dismissed by the CPC, against which the assessee filed appeal before the CIT(A). After having remained unsuccessful before the CIT(A), the assessee carried the issue in second appeal before the Tribunal in ITA No. 5093/Del/2019 for AY 2014-15. The Division Bench of Tribunal following the decision rendered in the case of Bhoopati Shikshan Pratisthan in ITA no. 4606/Mum/2019 decided on 07.02.2022 held that the assessee is entitled for deduction of Rs.24,67,036/- u/s. 80-G/80-GGA r.w.s. 35AC of the Act made during the period relevant to assessment year under

appeal. For the sake of completeness relevant findings of the Tribunal in assessee's case in proceedings arising in appeal against order u/s. 154 of the Act are as under:-

"13. By respectfully following the order made in the case of Bhoopati Shikshan Pratisthan, (supra) we hold that, the assessee is entitled for deduction of Rs. 24,67,036/- claimed under VI-A/80GGA read with Section 35AC of the Act and further we direct the A.O to grant benefit of the deduction claimed by the assessee under Chapter VI-A of the Act in accordance with law.

14. In the result, the Appeal filed by the assessee is allowed."

6. Simultaneously, the assessee had also filed appeal against intimation u/s. 143(1) dated 02.02.2016 which was dismissed by the CIT(A) vide impugned order, against which the assessee is in present appeal. Since, desired relief for impugned assessment year has already been granted to the assessee by the Tribunal in ITA No. 5093/Del/2019 (supra), the present appeal has become infructuous and the same is dismissed as such.

Order pronounced in the open court on Friday the 11th day of April, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 11.04.2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI