

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**Before Dr. BRR Kumar, Vice President
And Ms. Suchitra Kamble, Judicial Member**

**ITA Nos. 347 & 355/Ahd/2025
A.Y. 2020-21 & 2021-22**

Shree Varia Prajapati Cho Wishi Vnatisamaj Kalyan & Kelavant Trust, 22 Amar Jyoti Society, Opp. Rajendra Park Society, Arbudanagar Road, Odhav, Ahmedabad-382415 PAN: AAATS7528K (Appellant)	Vs	The ITO, Ward-2 Exemption Ahmedabad (Respondent)
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**Assessee by: Shri Chirag Shah, A.R.
Revenue by: Shri Ravindra, Sr. D.R.**

Date of hearing : 08-05-2025
Date of pronouncement : 13-05-2025

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

These two appeals are filed against the order dated 18-10-2024 passed by CIT(A)/[Addl/JCIT(A)], Patna for assessment years 2020-21 & 2021-22.

2. The grounds of appeals are as under:-

ITA No. 347/Ahd/2025 A.Y. 2020-21

“1. The assessment order passed u/s 143(1) of Income Tax Act by the Assessing Officer and confirmed by the first appellate authority u/s 250 is bad in law and deserved to be uncalled for.

2. The assessing officer as well as first appellate authority has erred in law and on facts in making and confirming respectively the disallowance of expenditure of Rs. 32,93,745/-. The same deserves to be deleted.

3. The appellant craves to reserve his right to add, alter, amend, or delete any ground of appeal during the course of hearing.

Total Tax Effect: Rs. 9,63,660”

ITA No. 355/Ahd/2025 A.Y. 2021-22

“1. The assessment order passed u/s 143(1) of Income Tax Act by the Assessing Officer and confirmed by the first appellate authority u/s 250 is bad in law and deserved to be uncalled for.

2. The assessing officer as well as first appellate authority has erred in law and on facts in making and confirming respectively the disallowance of expenditure of Rs. 14,48,093/-. The same deserves to be deleted.

3. The appellant craves to reserve his right to add, alter, amend, or delete any ground of appeal during the course of hearing.

Total Tax Effect Rs. 2,96,570”

3. The assessee is a trust and filed return of income for assessment year 2020 on 30-03-2021 showing total income of Rs. nil. The return was processed u/s. 143(1) of the Act on 25-12-2021 and total income was determined at Rs. 32,93,745/-.

4. Being aggrieved by the assessment order, the assessee filed before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. A.R. submitted that the CIT(A) dismissed the appeal of the assessee on the ground of delay and has not decided the matter on merit and also not taking reason of the assessee for the delay before the CIT(A). The Ld. A.R. submitted that the assessee was not given opportunity both by the Assessing Officer and before the CIT(A).

6. The Ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard both the parties and perused the materials available on record. There is a delay of 44 days in filing the present appeal being ITA No. 347/Ahd/2025, the same is condoned. After perusal of the orders, it appears that the CIT(A) has not given attention on the reasons for delay in filing the appeal. On perusal of the CIT(A)'s order, delay in filing the appeal u/s. 250 has been explained by the assessee before CIT(A). The Ld. CIT(A) has not decided the matter on merit. In fact, the Assessing Officer has also not taken into account the details submitted by the assessee. Hence the matter is remanded back to the file of Assessing Officer for proper adjudication of the issues as per the provisions of the Income Tax Law. The assessee be given opportunity of hearing by following principles of natural justice and the details should be filed

by the assessee before the Assessing Officer. Thus, ITA no. 347/Ahd/2025 is partly allowed for statistical purposes.

8. As regards ITA No. 355/Ahd/2025, the same is identical hence the same directions are given to the Assessing Officer for adjudicating the issues as per Income Tax Law and the assessee be given opportunity by following principles of natural justice. Thus, ITA No. 355/Ahd/2025 is partly allowed for statistical purposes.

9. In the result, both the appeals are partly allowed for statistical purposes.

Order pronounced in the open court on 13-05-2025

Sd/-
(Dr. BRR Kumar)
Vice President
Ahmedabad : Dated 13/05/2025

Sd/-
(Suchitra Kamble)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद