

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 248 to 250/Bang/2025
Assessment Years : 2015-16, 2018-19 & 2020-21

Chilume Social Service Society, V Sudhindranath, No. 51/7/1, Chitrakoot, Ratna Avenue, Richmond Road, Bangalore – 560 025. PAN: AAATC9991L	Vs.	The Income Tax Officer, (Exemptions), Ward – 1, Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Pooja Maru, CA
Revenue by	:	Ms. Nishi Padma, Addl. CIT (DR)

Date of Hearing	:	08-05-2025
Date of Pronouncement	:	28-05-2025

ORDER

PER BENCH

These are the three appeals filed by the assessee challenging the separate orders of Ld.Addl/JCIT(A)- 1, Jaipur all dated 13/12/2024 in respect of the A.Ys. 2015-16, 2018-19 and 2020-21.

2. All these appeals are related to the same assessee and the issue involved in all the appeals are similar and therefore we decided to take up all the appeals together and pass a common order for the sake of convenience.

3. Since the grounds raised by the assessee in all the appeals are identical, grounds of appeal raised for the A.Y. 2015-16 in ITA No. 248/Bang/2025 is reproduced herein below for reference.

“1. Erroneous Assessment of Income:

- *The CIT (A) erred in passing the impugned order by not considering the fact that the order of the Assessing Officer is erroneous in fact and in law. The AO wrongly assessed the Appellant's income at Rs. 17,08,560 instead of the correctly computed Rs. 4,70,255.*

2. Denial of Exemption under Section 11:

- *The CIT (A) failed to consider that the exemption under Section 11 was denied solely on the ground of delayed filing, without taking into account the genuine reasons for the delay.*

3. Disallowance of Legitimate Expenses:

- *The CIT (A) erred in upholding the AO's disallowance of farm maintenance expenditure of Rs. 12,38,305, even though these expenses were supported by audited books of accounts and were incurred wholly and exclusively for the objects of the trust.*

4. Incorrect Levy of Interest under Sections 234A, 234B, and 234C:

- *The interest under Sections 234A, 234B, and 234C was levied based on an incorrect computation of tax liability. The interest levy must be deleted.*

5. Condonation of Delay in Filing Appeal:

- *The CIT (A) failed to appreciate the genuine reasons for the delay in filing the appeal. The delay was caused due to unavoidable health conditions of the trustees and should have been condoned.*

6. Violation of Principles of Natural Justice:

- *The CIT (A) failed to provide a fair opportunity to the Appellant and disregarded the submissions made. The assessment proceedings were conducted mechanically without proper appreciation of facts.*

It is respectfully submitted that we may be permitted to add, delete, and/or put forward any other grounds and facts of appeal and other related points at the time of the hearing.”

4. We will take up the appeal in ITA No. 248/Bang/2025 for A.Y. 2015-16 as the lead case and the result arrived in the said appeal will apply mutatis mutandis to the appeals in ITA Nos. 249 to 250/Bang/2025 for A.Ys. 2018-19 and 2020-21.

5. The brief facts of the case are that the assessee is a trust engaged in various social welfare activities including providing education to the disadvantaged students etc. In respect of the A.Y. 2015-16, the assessee was not able to file their return of income within the time limit provided u/s. 139(1) due to the ill health of the trustees. After recovering from the illness, the return of income was filed on 25/05/2016. Thereafter, the return was processed and informed that the same is a defective one and the assessee also rectified the said defects and filed the return of income on 23/11/2016. The assessee claimed the exemption u/s. 11 of the Act in their return of income. The CPC while processing the return had denied the claim of exemption u/s. 11 of the Act because the assessee had filed their return of income belatedly. As against the said intimation, the assessee filed the appeal before the Ld.CIT(A) with a delay of more than 7 years. In the grounds of appeal filed before the Ld.CIT(A), the assessee had submitted that because of the trustee's adverse health conditions, the assessee was not able to file the appeal in time and prayed to condone the said delay. The Ld.CIT(A) had considered the said delay and not satisfied with the reasons given and finally dismissed the appeal since there is no sufficient cause for condoning the said delay of more than 7 years. As against the said order, the assessee filed these appeals before this Tribunal.

6. At the time of hearing, the Ld.AR also submitted that the assessee is a charitable trust and their income is eligible for deduction u/s. 11 of the Act and therefore prayed to allow the appeal by condoning the delay caused before the Ld.CIT(A).

7. The Ld.DR submitted that the assessee was not able to give valid reasons for the inordinate delay in filing the appeals before the Ld.CIT(A) and therefore no leniency could be shown on the assessee.

8. We have heard the arguments of both sides and perused the materials available on record.

9. We have also perused the appeal set filed by the assessee and we also do not find any valid reasons stated by the assessee to condone the inordinate delay of 7 years. In fact, we are not able to find any delay condonation application filed before the Ld.CIT(A). Further, as seen from the order of the Ld.CIT(A), the assessee had filed an undated letter addressed to the Principal Commissioner seeking for the condonation of delay in filing the income tax returns for the disputed assessment years. Even in the said letter, the assessee had stated the reason as health issues of the trustees for the belated filing of the return of income. The very same reason was stated by the assessee in the grounds filed before the Ld.CIT(A) without filing any supporting documents to establish the fact that there was sufficient cause for not approaching the Ld.CIT(A) in time. No medical certificate was filed before us or before the Ld CIT. Even before us also, the assessee was not able to explain how such inordinate delay has been occurred.

10. In such circumstances, we have no other way except to dismiss the appeals filed by the assessee.

11. In the result, all the three appeals filed by the assessee are dismissed.

Order pronounced in the open court on 28th May, 2025.

Sd/-
(PRASHANT MAHARISHI)
Vice – President

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 28th May, 2025.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore