

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos.305/PAN/2024
(A.Y. 2015-16)

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| Cofre Do Fundo Da Cruz Alo De Bombolim, 101/1,Holy Cross Shrine, Bambolim, GMC Complex, Bambolim-403202, Goa. | Vs | National e - Assessment Centre, Delhi-110001 |
| PAN .No. AABTC0675N | | |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |

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| Assessee by | Smt.Pratibha.R. AR |
| Revenue by | Shri.Deshmukh S PrakashSr.DR |

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| सुनवाई की तारीख/Date of Hearing | 03.06.2025 |
| घोषणा की तारीख/Date of Pronouncement | 04.06.2025 |

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec 147 r.w.s144 r.w.s144B and u/sec 250 of the Act.

2. At the time of hearing, the Ld.AR brought to the knowledge of the bench, that there is a delay in filing the appeal before the Hon'ble Tribunal and the assessee has filed the affidavit for condonation of delay. Whereas, the

facts mentioned in the affidavit are reasonable and the Ld. DR has no specific objections. Accordingly, we condone the delay and admit the appeal.

3. The brief facts of the case are that, the assessee is a religious trust. The Assessing Officer (AO) based on the information from ITBA data, found that the assessee has made cash deposits in two bank accounts during the F.Y.2014-15 and the assessee has not filed the return of income. The Assessing Officer has reason to believe that the income has escaped the assessment and notice u/sec148 of the Act was issued. Further notice u/sec 143(2) and u/sec 142(1) of the Act are issued and there was no proper compliance. Whereas the A.O found that the assessee has made the cash deposits aggregating to Rs.1,07,93,249/- in the bank accounts in the F.Y.2014-15 and explanations were called to substantiate the deposits. The assessee has filed the letter on 24.03.2022, mentioning that the cash deposits are out of the hundi collection boxes. The A.O. has dealt on the additional submissions and explanations in Para5 of the order and found that the assessee has not filed the return of income and Form.No.10B within the prescribed time limit and the assessee has filed an application for condonation of delay u/sec 119(2)(b) of the Act in filling Form.No.10B with the Commissioner of Income Tax(exemptions) Bengaluru on 10.03.2023 and the decision is awaited. The A.O considering the facts, submissions and details observed

that the assessee is not eligible for exemptions under section 11 and 12 of the Act and assessed the total income of Rs.1,31,85,860/- and passed the order u/sec 147 r.w.s144 r.w.s144B of the Act dated 26.03.2023.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts, findings of the AO and Form no 35 and find that the assessee has not paid the taxes and the provisions of section 249(4)(b) of the Act are attracted and has issued deficiency letter and since there was no compliance by the assessee, the CIT(A) has dismissed the appeal as not liable to be admitted. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

5. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance to deficiency letter nor appearance in spite of providing adequate opportunity of hearing. Therefore, the CIT(A) was of the opinion that the assessee is not interested and find that as per Form no 35, the assessee has not paid the taxes/advance tax and the provisions of section 249(4)(b) of the Act are attracted and the CIT(A) has issued the deficiency letter dated 05-01-2024 referred at Para3.5 of the order and there was no response and hence the CIT(A) has dismissed the appeal as not eligible for admission. Whereas the assessee has raised grounds of appeal

challenging the addition by the A.O and there could be various reasons for non appearance/ compliance which cannot be overruled. Further, in the case, were the return of income is not filed by the assessee and the case falling under section 249(4)(b) of the Act, there is a provision, provided that, the assessee can make an application to appellate authority explaining the good and sufficient reasons for claiming the exemption. Therefore, considering the facts and principles of natural justice, we shall provide with one more opportunity to the assessee. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) as discussed above. And, we allow the grounds of appeal of the assessee for statistical purpose.

6. In the result, the appeal filed by assessee is allowed for statistical purposes.

Order pronounced in the open court on 04.06.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 04/06/2025

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

| | | Date | <u>Initial</u> | |
|-----|--|------|----------------|----|
| 1. | Draft dictated on | | | PS |
| 2. | Draft placed before author | | | PS |
| 3. | Draft proposed & placed before the second member | | | PS |
| 4. | Draft discussed/approved by Second Member. | | | PS |
| 5. | Approved Draft comes to the Sr.PS/PS | | | PS |
| 6. | Kept for pronouncement on | | | |
| 7. | File sent to the Bench Clerk | | | |
| 8. | Date on which file goes to the AR | | | |
| 9. | Date on which file goes to the Head Clerk. | | | |
| 10. | Date of dispatch of Order. | | | |
| 11. | Dictation Pad is enclosed | | | |