

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 156 & 157/Agr/2025
Assessment Years: 2018-19 & 2019-20

Oxford Shiksha Samiti, 96, Chitragupt Nagar, Kotra Sultana, Bhopal.	Vs.	Income-tax Officer, (Exemption), Gwalior.
PAN : AAAAO3353R		
(Appellant)		(Respondent)

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	22.05.2025
Date of pronouncement	16.06.2025

ORDER

Per:Sunil Kumar Singh, Judicial Member:

These two appeals have been preferred by the assessee against two separate impugned orders both dated 27.01.2025 passed in Appeals No. NFAC/2017-18/10265629 and NFAC/2018-19/10265630 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment years 2018-19 and 2019-20 respectively, wherein the Id. CIT(Appeals) has dismissed both the first appeals of assessee as barred by limitation upon rejection of assessee's prayer for condonation of delay of 820 and 873 days.

2. At the very outset, learned representative for the assessee has submitted that the learned first appellate authority has not condoned the delay of 820 days and 873 days respectively in filing the first appeals before the Id. CIT(Appeals). Learned AR has submitted that the first appeals were instituted on 28.07.2023 and 29.07.2023 against the orders u/s. 143(1) of the Act dated 29.03.2021 and 05.02.2021 respectively. Learned AR has further submitted that the Id. CIT(Appeals) has just ignored the directions of Hon'ble Supreme Court, as the major part of duration of delay overlaps the period of global pandemic Covid-19. Prayed to set aside both the impugned orders and restore the matters back to the Id. CIT(Appeals) for deciding on merits after affording sufficient opportunity to the assessee.

3. Learned DR has submitted that no sufficient cause was shown by the assessee to condone the delay of more than two years in filing the appeals before the Id. CIT(Appeals). Ld. DR has accordingly supported the impugned order.

4. Perusal of both the impugned orders shows that common reason for the delay was raised by the assessee for both the assessment years 2018-19 and 2019-20. For the sake of convenience, relevant part of para 5.1.1 of the impugned order dated 27.01.2025 assailed in ITA No. 156/Agr/2025 is reiterated as under :

".....Due to Covid-19, intimation regarding this demand for A.Y 2018-19 is overlooked. Because of this we did not reply for the same. Here with while opening e-filing compliance portal we see outstanding demand for A.Y 2018-19 after that we will file an appeal regarding the same. So, Kindly allow the delay in filing of Appeal because of the issue specified above....."

5. It is pertinent to mention that both the first appeals were instituted on 28.07.2023 and 29.07.2023 against the orders u/s. 143(1) of the Act dated 29.03.2021 and 05.02.2021 respectively. The limitation period for filing an appeal before learned CIT(A) u/s. 249(2) of the Act is 30 days. However section 249(3) of the Act empowers the first appellate authority to condone the delay if satisfied that the appellant had sufficient cause for not presenting it within that period. In the instant case, learned CIT(A) was not satisfied to condone the said delay in filing the first appeals.

6. It is true that there is huge delay of 820 days and 873 days in filing each of the first appeals before Id. CIT(Appeals) respectively. We, however, take judicial notice of the fact that most of the duration of delay caused in filing first appeals before Ld. CIT (A) overlaps the period of spread of global pandemic COVID-19. This fact has also been taken care of by Hon'ble Supreme Court in Misc. app. No. 21/2022 in Misc. app No. 665/2021 in suo-moto W.P(c) No. 3/2020 in civil original jurisdiction and in re cognizance of extension of limitation with miscellaneous application No. 29/2022, in miscellaneous application No. 655/2021 in suo-moto petition(c)

no. 03/2020 and vide para 5(1) of its order dated 10.01.2022 directed that its order dated 23.03.2020 is restored and in continuation of the subsequent order dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purpose of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi judicial proceedings after exclusion of the aforesaid duration. Therefore, substantial part of the delay in filing the first appeals before Id. CIT(Appeals) gets condoned in view of the Hon'ble Apex Court directions.

7. Hon'ble Supreme Court in Sambhaji and Ors V Gangabai and Ors, Civil Appeal no. 6731/2008 (arising out of SLP(C) No. 14562 of 2006) vide judgment dated 20.11.2008, has held that the object of prescribing procedure is to advance the cause of justice. In an adversarial justice system, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Unless compelled by express and specific language of the statute, the procedural enactment ought not to be construed in a manner which would leave the court helpless to meet extraordinary situations in the ends of justice. Justice is the goal of jurisprudence. Procedural law is always subservient to and is in aid to justice. Any interpretation which eludes or frustrates the recipient of justice is not to be followed. Processual law is not to be tyrant but a servant, not an

obstruction but an aid to justice. A procedural prescription is the handmaid and not the mistress, lubricant, not a resistance in the administration of justice.

8. In the totality of facts and circumstances and going by the decision of Hon'ble Supreme Court, the reasons assigned for condonation of delay seem to be sufficient. The said delay is accordingly condoned in the interest of justice.

9. In the result, both the appeals are allowed. The impugned orders each dated 27.01.2025 are set aside. The delay in filing the first appeals before first appellat authority i.e learned CIT(A) stands condoned as stated above. We restore the matter back to the file of learned CIT(A) for passing orders afresh on merit in accordance with law. Needless to say that the first appellate authority shall ensure the substantial compliance of the principles of natural justice.

Order pronounced in the open court on 16.06.2025.

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Dated: 16.06.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra