

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI NARENDRA KUMAR CHOUDHRY, JUDICIAL MEMBER
AND SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.159/Nag./2025
(Assessment Year : N.A.)

ITA no.160/Nag./2025
(Assessment Year : N.A.)

Vaidik Anusandhan Kendra
Plot no.20, Saraswati Layout
Deen Dayal Nagar, Nagpur 440 022
PAN – AAIAV2676A

..... Appellant

v/s

Commissioner of Income Tax
Exemption,, Pune

..... Respondent

Assessee by : None
Revenue by : Shri Pankaj Kumar

Date of Hearing – 19/06/2025

Date of Order – 19/06/2025

ORDER

PER K.M. ROY, A.M.

The present appeals have been filed by the assessee challenging the impugned orders of even date 16/10/2024, passed in Form no.10AD, rejecting the applications dated 16/04/2024, in Form no.10AB, under section 12A(1)(ac)(vi)–ITREM(B) and under clause (ii) of first proviso to sub–section (5) of section 80G of the Income Tax Act, 1961 (for short "*the Act*") respectively by the learned

Commissioner of Income Tax (Exemption), Pune, [for short, "*learned CIT(E)*"].

2. Both the cases are inter-connected and the same pertain to registration under section 12A and 80G of the Income Tax Act, 1961 (for short "*the Act*") and, therefore, for the sake of brevity, these appeals were heard together and are being disposed off by way of this consolidated order by taking into consideration the appeal being ITA no.160/Nag./2025, as a lead case, the result of which shall mutatis mutandis apply to other appeal filed by the assessee being ITA no. 159/Nag./2025.

ITA no.160/Nag./2025
Assessee's Appeal

3. We observe that there is a delay of 66 days in filing the instant appeal. The assessee has claimed that after receiving the impugned order under challenge, the same was shared with the previous counsel who was avoiding the Trust and lastly refused to deal with the appeal. Accordingly, the assessee was compelled to search for another counsel for obtaining proper guidance and represent the case before the appropriate forum which culminated in delay in filing the appeal. Under the factual matrix of the case, there was a delay of 253 days in filing the appeal. The assessee has also filed a duly sworn affidavit explaining cause of delay.

4. We have given our thoughtful consideration to the peculiar facts and circumstances of the case and perused the material available on record. As we have held in so many cases that with regard to the such allegations made by the assessee for the delay in filing the instant appeals, are not entertainable without any substantive documents on record and, therefore, we are inclined not to accept such reasons and consequently the allegations leveled by the assessee are without any evidence on record. However, considering the peculiar facts and circumstances of the case that one notice was issued by the learned CIT(E) for consideration of the application filed by the assessee under section 12A of the Act initially on 06/06/2024 and thereafter on 02/08/2024 and 05/10/2024, however, as per the grounds of appeal, the assessee has stated that compliance to the notice dated 05/10/2024, was to be made on/or before 14/10/2024, however, the window for furnishing the submissions was disabled on the evening of 14/10/2024, which resulted in non-furnishing of the information sought by the learned CIT(E) and the learned CIT(E) hurriedly passed the order within two days of the compliance dated 14/10/2024 and, therefore, resulted in violation of principles of natural justice. The contention raised by the assessee prima facie appears to be plausible, but not substantiated as the assessee has failed to produce any documentary evidence. However, while considering the facts and

circumstances in totality of the case, and the delay being miniscule, we hereby condone the delay. As noted above, various notices were issued by the learned CIT(E) to the assessee, however, the assessee remained non-compliant and, therefore, considering the peculiar facts and circumstances of the case in totality, as the issue involved in the application filed by the assessee remains to be adjudicated in its right perspective and proper manner specifically in the absence of relevant documents and submissions which the assessee has admittedly failed to file, this Court is inclined to remand the appeals back to the file of the learned CIT(E) subject to payment of ₹ 11,000 in each case (Rupees eleven thousand only), which has to be deposited within 15 days from the date of this order, in the Revenue authorities under the "Other Head". The assessee is also directed to file the relevant submissions / documents. It is clarified that, in case of subsequent default, the assessee shall not be entitled for any leniency. Suffice to say, that the learned CIT(E) shall provide reasonable opportunity of being heard to the assessee and pass speaking order in both the appeals. Accordingly, both the appeals under consideration are restored to the file of the learned CIT(E) with the aforesaid directions.

5. In the result, appeals filed by the assessee are allowed for statistical purposes in terms as indicated above.

Order pronounced in the open Court on 19/06/2025

Sd/-
N.K. CHOUDHRY
JUDICIAL MEMBER

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 19/06/2025

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur