

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH "SMC", ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.70 & 71/Alld/2025
Assessment Year:2012-13 & 14-15

R. D. Singh Shikshan Seva Sansthan, 9K, George Town, Liddle Road, Prayagraj. PAN:AABAR0074P (Appellant)	Vs.	Income Tax Officer (Exemption Ward), Allahabad (Respondent)
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Appellant by	Shri Mayank Arora, Advocate
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

These two appeals vide I.T.A. No.70 & 71/Alld/2025 have been filed by the assessee for assessment year 2012-13 & 2014-15 against impugned appellate orders both dated 27/04/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1052398028(1) and No.ITBA /NFAC /S/ 250 / 2023-24/1052398435(1) respectively of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. These appeals have been filed by the assessee, beyond time limit prescribed under section 253(3) of I.T. Act. The assessee has submitted applications for condonation of delay in filing of the appeals pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeals for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeals. In view of the foregoing, and in specific facts and circumstances of the present appeals before us, the delay in filing of these appeals is condoned; and the appeals are admitted for hearing.

3. The facts of the case, in brief, are that the assessee society has been executed and constituted from 10/08/2010 and is registered with Registrar of Societies (U.P.). The assessee filed its return of income declaring nil income for both the assessment years. The cases of the assessee were selected for scrutiny. The Assessing Officer completed the assessment and determined the total income of the assessee for assessment year 2012-13 at Rs.24,27,470/- and Rs.5,45,930/- for assessment year 2014-15. The Assessing Officer also initiated penalty proceedings under section 271(1)(c) of the Act and vide order dated 26/03/2018 passed under section 271(1)(c) of the Act, imposed penalty of Rs.7,81,000/- for assessment year 2012-13 and vide order dated 21/06/2017 passed under section 271((1)(c) of the Act, imposed penalty of Rs.1,56,000/- for the assessment year 2014-15. Being aggrieved, the assessee preferred appeals before the learned CIT(A). The learned CIT(A) passed the ex-parte orders and dismissed the appeals of the assessee.

4. Aggrieved with the order of learned CIT(A), the assessee has filed the present appeals in Income Tax Appellate Tribunal against the aforesaid impugned appellate orders of learned CIT(A). In the course of appellate

proceedings in ITAT, learned counsel for the assessee submitted that the learned CIT(A) has passed orders without affording sufficient time and opportunity to the assessee. In view of the foregoing, learned counsel for the assessee submitted, the impugned orders of learned CIT(A) should be set aside and the issue in dispute should be restored back to the file of learned CIT(A) with the direction to pass fresh order in accordance with law after providing reasonable opportunity to the assessee.

5. The learned Sr. D.R. for the Revenue left the matter to the discretion of the Bench.

6. We have heard the rival parties and have gone through the materials placed on record. In view of the submissions made by the Learned counsel for the assessee, we set aside the impugned appellate orders each dated 27/04/2023 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo orders in accordance with law after providing reasonable opportunity of being heard to the assessee.

7. In the result, the appeals of the assessee stand allowed for statistical purposes.

(Order pronounced in the open court on 08/07/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:08/07/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Allahabad