

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA Nos.225/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2024-2025)

Rajasthan Parishad, Amar Bhawan, Madhusudan Marg, Bisra Road Rourkela, Odisha-769001	Vs	CIT(Exemption), Bhubaneswar
PAN No. :AAATR 2879 J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से /Assessee by	:	Shri K.K.Bajoria, AR
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	22/07/2025
घोषणा की तारीख/Date of Pronouncement	:	22/07/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(E), Hyderabad, dated 13.12.2024 passed in DIN & Notice No.ITBA/EXM/F/EXM45/2024-25/1071209827(1) for A.Y.2024-2025.

2. The appeal of the assessee is barred by 38 days. In this regard, the assessee has filed an application for condonation of delay stating therein sufficient reasons for delay, which are plausible and not found to be false. Ld. Sr. DR also did not raise any serious objection to condone the delay. Accordingly, delay of 38 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

3. It was submitted by the Id. AR that the assessee has registration u/s.12A of the Act w.e.f.16.10.1984 vide an order dated 16.10.1984. It was

the submission that the assessee had e-filed an application for registration u/s.80G of the Act. The Id. CIT(E) has decided the issue against the assessee on two grounds, one being that there is no compliance on the part of the assessee and the second that the assessee has selected the wrong section code in Form 10A. It was the submission that the issue may be restored to the file of the Id. CIT(E), so as to grant the assessee adequate opportunity to represent his case and also for rectification of defect, if any.

4. In reply, Id. CIT-DR did not raise any serious objection.

5. We have considered the rival submissions. As it is noticed that the assessee had been granted only 03 days time to respond to the notice issued by the Id. CIT(E), in the interest of justice, we are of the view that the issues in this appeal must be restored to the file of the Id. CIT(E) for readjudication after granting the assessee adequate opportunity of being heard and we do so. The Id. CIT(E) shall also grant the assessee adequate opportunity to rectify any defects in the application and make necessary arrangements for opening of the portal for making the necessary amendments.

6. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 22/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 22/07/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack