

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.835/Chny/2025  
निर्धारण वर्ष/Assessment Year: 2013-14

M/s. Consortium for Indian Information Technology Education,  
No. 9, Kapoor Street, Kamaraj Nagar,  
Pondicherry 605 011. Vs. The Income Tax Officer,  
(Exemptions),  
Chennai.

**[PAN:AAATC6540M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. Jharna B. Harilal, CA  
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT  
सुनवाई की तारीख/ Date of hearing : 23.07.2025  
घोषणा की तारीख /Date of Pronouncement : 14.08.2025

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 23.02.2018 passed by the Id. Commissioner of Income Tax (Appeals), Puducherry for the assessment year 2013-14.

2. We find that this appeal is filed with a delay of 2336 days. The Id. AR Ms. Jharna B. Harilal, CA drew our attention to the affidavit and submits that the Id. CIT(A) passed the impugned order on 23.02.2018 and the assessee filed rectification petition under section 154 of the Income

Tax Act, 1961 [“Act” in short] on 22.03.2018. She submits that the assessee made several follow-ups for the disposal of the rectification application, but, the Id. CIT(A) did not dispose of the same nor any resolution to our application was given. She submits that the assessee’s bank accounts were attached due to non-payment of taxes and the assessee was unable to operate its bank account in furtherance to its objects. She drew our attention Annexure I and submits that the assessee filed the said letter before the ITO (Exemptions) requesting to keep the demand in abeyance as the rectification application is pending before the Id. CIT(A). Further, she drew our attention to Annexure II and submits that the assessee made multiple follow-ups before the Assessing Officer as well as before the Id. CIT(A) for disposal of the rectification application. She argued that the assessee was in the impression that the assessee is going to succeed before the Id. CIT(A) and due to which the appeal could not be filed before this Tribunal. Non-filing of appeal within the time prescribed under the Act is neither wilful nor wanton. The Id. AR submits that even earlier years, the assessee settled similar issues by availing the scheme under VSVS and the same VSVS could not be availed of in the year under consideration due to non-disposal of rectification application filed under section 154 of the Act. Further, she drew our attention to the paper book consisting of 9 pages and submits that the assessee filed

grievance report also in ITBA portal and drew our attention to page 9 of the paper book.

3. The Id. DR Ms. Gouthami Manivasagam, JCIT submits that the delay of 2336 days is abnormal and the assessee failed to explain sufficient cause, which really prevented in filing the appeal in time. She argued that since the assessee failed to explain the reasons on day-today basis, the reasons explained in the affidavit are liable to be rejected. She prayed to dismiss the petition filed to condone the delay of 2336 days.

4. Heard both the parties and perused the material available on record. We find that there is no dispute with regard to filing of rectification application on 22.03.2018, which is evident from Annexure I, wherein, the assessee filed letter on the same day before the ITO (Exemptions) seeking to keep the demand in abeyance until disposal of the rectification application and endorsement of receipt of that letter proved pendency of rectification application is within the knowledge of the ITO (Exemptions). Further, another letter dated 11.07.2019 was also filed before the ITO (Exemptions) seeking to keep the demand in abeyance. On perusal of the said two letters as well as further follow-ups letters dated 01.02.2023, 18.01.2023, 03.03.2020 and also grievance report dated 10.02.2025 clearly shows the efforts of the assessee in pursuing for disposal of

rectification application before the Id. CIT(A). Admittedly, the said rectification application under section 154 of the Act is pending on file before the Id. CIT(A). Hence, we deem it proper to remand the matter to the file of the Id. CIT(A) for disposal of the same. Therefore, we find reasons explained by the assessee to condone the delay of 2336 days are bonafide, which really prevented the assessee in filing the appeal in time. Thus, the delay of 2336 days is condoned with a direction to the Id. CIT(A) to dispose of the said rectification application dated 22.03.2018 as expeditiously as possible. Pending decision on the rectification application filed by the assessee before the Id. CIT(A), we are not inclined to adjudicate the grounds raised in the grounds of appeal at this juncture.

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

Order pronounced on 14<sup>th</sup> August, 2025 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 14.08.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.