

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

**BEFORE : SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA No. 220/Agr/2025
Assessment Year: 2016-17

S.S. Memorial Shikshan Samaj Sewa Sansthan, New Colony, Chaugurji, Etawah (UP)	Vs.	Income-tax Officer, Exemption Ward, Agra.
PAN : AAMTS2173C		
(Appellant)		(Respondent)

Assessee by	S/Sh. Nitin Goyal & Amit Goyal, Advocates
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	20.08.2025
Date of pronouncement	29.08.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 05.03.2025 passed in Appeal No. CIT (A)2, Agra/10095/2019-20 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 year 2016-17, wherein Ld. CIT(Appeals) has dismissed assessee's first appeal upon rejection of assessee's prayer for condonation of delay of 142 days.

2. Brief facts state that the assessee is running an educational institution and is registered u/s. 12AA of the Act. It filed return of income showing nil taxable income. Case was selected for complete scrutiny under CASS 'large profit or gains from business or profession in case of Trust'. The assessee vide e-response dated 20.12.2018 filed before the Assessing Officer intimated that the corpus donation amounting to Rs.1,11,00,000/- was received. The Assessing Officer assessed this amount as income of the assessee for want of any evidence to substantiate the same.

3. Assessee preferred an appeal before Ld. CIT(Appeals), who dismissed first appeal upon rejection of assessee's prayer for condonation of delay.

4. This second appeal has been filed on the ground, in addition to others on merits, that the Ld. CIT(Appeals) was not justified in dismissing the first appeal in limine merely by rejecting assessee's application for condonation of delay.

5. Perused the records. Heard learned representative for assessee and Id. DR for revenue.

6. Learned representative for assessee has submitted that the learned CIT(Appeals) was not justified in dismissing the first appeal as barred by

limitation without considering reasons assigned for condonation of delay, in right perspective.

7. Ld. DR has supported the impugned order.

8. It transpires from the perusal of records that the assessee filed an appeal before the first appellate authority on 20.06.2019 against the assessment order dated 27.12.2018. Assessee was required to file the said appeal before the first appellate authority within 30 days from the date of assessment order dated 27.12.2018 on sufficient cause shown by assessee in view of section 249(3) of the Act. The reason assigned for the delay of 142 days was that all the communications were made by the department at personal mail ID of assessee's Chartered Accountant, Mr. Aman Tandon, who was also the auditor of the appellant society. However, he failed to communicate the impugned order to assessee. It was only when the assessee received phone call from the department in the first week of June 2019 with respect to demand of Rs.78,69,214/- for the year under consideration, assessee came to know about passing of assessment order.

9. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. The object of prescribing procedure is to advance the cause of justice. In an adversarial justice system like ours, no party should ordinarily be denied the opportunity of

participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation which eludes or frustrates the recipient of justice, is not to be followed. The object of prescribing the time period for filing of the appeal is to expedite the proceedings before the concerned authorities and to advance the cause of justice. In view of the reasons for delay assigned by the assessee before Id. CIT(Appeals), we deem it just and appropriate to condone the delay of 142 days caused in filing the first appeal and remit the matter back to the file of learned CIT(Appeals) for adjudication on merit. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

10. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 05.03.2025 is set aside.

11 . In the result, appeal is allowed for statistical purposes.

Order pronounced in the open court on 29.08.2025.

**Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 29.08.2025

*aks/-