

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 911/Bang/2025
Assessment Year : 2021-22

M/s. Sanjay Educational Cultural & Charitable Trust, 928 928, 6 th Main New Kantharaj Urs Road, Kuvempunagar – 570 023. Karnataka. PAN: AADTS8208B	Vs.	The Income Tax Officer, Exemption Ward, Mysore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Gokul, Advocate
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel for Dept.

Date of Hearing	:	10-07-2025
Date of Pronouncement	:	28-08-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of Ld.Addl/JCIT(A)-5, Mumbai dated 08/01/2025 in respect of the A.Y. 2021-22.

2. This appeal was filed by the assessee with a delay of 21 days. The assessee filed an application to condone the said delay. In the said application, the assessee furnished the reason that the appointment of a

new counsel instead of the former counsel took some time and therefore the said delay has been occurred and prayed to condone the said delay.

3. The Ld.DR also filed a copy of the order of the Coordinate Bench of this Tribunal in ITA No. 49/Bang/2021 and prayed that the assessee is not having any case on merits and prayed to dismiss the appeal.

4. We have considered the said submissions and the application to condone the said delay and in the interest of justice, we are condoning the said delay and proceeded to take up the appeal.

5. We find from the order of the Ld.CIT(A) that the appeal was not decided on merits but dismissed for the reason that there is a delay of 700 days for which no sufficient cause was shown by the assessee. Before us, the Ld.AR filed an affidavit explaining the reasons for the said delay caused before the Ld.CIT(A). In the said affidavit, the assessee submitted that the Chairman of the trust is aged about 74 years and he is not conversant with the provisions of the Income Tax Act and the procedure to file an appeal before this Tribunal and therefore based on the incorrect advice given by the consultant, the appeal was not filed in time before the Ld.CIT(A). The assessee also submitted that the Chairman is also having health issues and therefore he was not able to attend the trust work.

6. We have considered the said submissions made by the assessee as well as the additional affidavit filed by the assessee before us and after considering that the assessee is a charitable trust registered under the provisions of the Income Tax Act, we deem it fit that the issue has to be decided on merits instead of curtailing the assessee by dismissing the appeal on the ground of limitation. We, therefore, set aside the order of the Ld.CIT(A) by condoning the delay in filing the appeal before the Ld.CIT(A) and remitted this issue to the file of Ld.CIT(A) to decide the issue afresh and on merits and in accordance with law after hearing the assessee.

7. We are giving this concession to the assessee on terms that assessee should pay a sum of Rs. 10,000/- to the income tax department by way of cost and produce the receipt before the Ld.CIT(A) at the time of hearing the appeal.

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

Order pronounced in the open court on 28th August, 2025.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 28th August, 2025.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore