

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**ITA No.933/BANG/2025
Assessment Year: 2017-18**

M/s. Prerana Foundation 93, Meenakshi Vilasa, 2 nd Main, Sampige Layout, Vijayanagara North, Bengaluru-560079. PAN: AABTP1105C	Vs.	ITO, Exemptions Ward 2, BLR, Unity Building, Bengaluru-560002.
(Appellant)		(Respondent)

Present for:

Assessee by : Sri Kiran Kumar, Ld. Advocate
Revenue by : Sri Ganesh R Gale, Ld. Standing
Counsel for Department

Date of Hearing : 11.08.2025
Date of Pronouncement : 11.08.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 05.02.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. At the outset, we observe that this appeal is time barred by 357 days for which the Assessee has filed condonation petition dated 8.8.2025, which is supported by an duly sworn affidavit stating that due to sad demise of erstwhile Ld. Chartered Accountant who was dealing in tax matter of the Assessee, the impugned order was not known to the Assessee but the same came to the knowledge of the Assessee in the month of April, 2025 only and therefore the Assessee immediately engaged a new Chartered Accountant, who contacted the latest Advocate for filing of the appeal before the Tribunal. The delay occurred is neither intentional nor malafide but due to the above circumstances beyond the control of the Assessee and therefore it is prayed that the delay in filing the appeal may be condoned. On the contrary, the Ld. DR refuted the claim of the Assessee. We after considering the condonation petition and submissions of the parties, are convinced that the Assessee was prevented by sufficient cause for not filing the appeal within the due date, as the delay has been occurred due to demise of the erstwhile Ld. Chartered Accountant, who was dealing with the tax matter of the Assessee and therefore, we deem it appropriate to condone the delay of 357 days. Thus the delay is condoned and the appeal is admitted for adjudication.

3. Coming to the merits of the case, we observe that the despite of affording various opportunities by the Ld. Commissioner, the Assessee made no compliance and therefore the Ld. Commissioner in the constrained circumstances decided the appeal in limine but without touching upon the merits of the case, filed against the assessment order dated 27.12.2019 u/s 144 of the Act, by which the taxable income of the Assessee was determined to the tune of Rs.32,54,681/- by denying the exemption claimed u/s 11 & 12 of the Act.

4. Thus, considering the peculiar facts and circumstances in totality, for just and proper decision of the case, equitable relief, fair play and substantial justice and the non-compliance by the

Assessee and the fact that the Ld. Commissioner did not decide the appeal on merit and the assessment order is also ex-parte, we are inclined to remand the instant case to the file of the Assessing Officer (AO) for decision afresh, however, subject to deposit of Rs.11,000/- to be deposited in the Revenue Department under "other heads" within 15 days of the order as voluntarily agreed to by the Assessee.

5. We also deem it appropriate to direct the Assessee to comply with the notices to be issued by the AO and file the relevant submissions and documents as would be essentially required for proper and just decision of the case. We clarify that in case of subsequent default, the Assessee shall not be entitled for any leniency.

6. Thus, the case is accordingly remanded to the file of the AO for decision afresh in the aforesaid terms.

7. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 11.08.2025.

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Bangalore
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Bangalore.