

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SOUNDARARAJAN K., JM**

**ITA No. 500/Coch/2025
Assessment Year: 2012-13**

Rajagiri Educational & Charitable Trust Appellant
Rajagiri, Kalamassery 683104
[PAN: AAATR5410K]

vs.

ITO (Exemption Circle), Kochi Respondent

Assessee by: Shri C.J. Romid, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 05.08.2025
Date of Pronouncement: 14.08.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 14.05.2025 for Assessment Year (AY) 2012-13.

2. Brief facts of the case are that the appellant is a public trust rendering services in education and other allied charitable activities. The return of income for AY 2012-13 was filed declaring Nil income. Subsequently, the case was reopened u/s. 147 of the Income Tax Act, 1961 (the Act) and a notice u/s. 148 of the Act

was issued on 29.03.2019. In response to the notice u/s. 148, the assessee filed return of income declaring Nil income and claimed expenditure of Rs. 28,55,89,443/-. Against the said return of income, the assessment was completed by the National Faceless Assessment Centre (hereinafter called "the AO") vide order dated 23.12.2019 passed u/s. 147 of the Act at Nil income, wherein the AO made additions totaling to Rs. 2,06,62,994/-. However, the AO initiated penalty proceedings u/s. 271(1)(c) of the Act for concealing income and imposed penalty u/s. 271(1)(c) of Rs. 63,84,850/-.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. During the course of hearing the learned counsel for the assessee submitted that the appellant had not received the assessment order. Therefore, the penalty order should be set aside. The above contention of the appellant remained uncontroverted by the learned Sr. DR. In the circumstance, we remand the matter back to the file of the AO for fresh disposal in accordance with law after furnishing a copy of the assessment order to the assessee.

6. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 14th August, 2025.

Sd/-
(SUNDARARAJAN K.)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 14th August, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin