

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'B' NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2491/DEL/2025 (A.Y. 2018-19)

Olivet Educational Society B-Block, Street No. 100, Sant Nagar, Burari, Delhi PAN: AAATO0547Q	Vs.	Income Tax Officer, Exemption Ward 2(4) Civic Centre, Minto Road, New Delhi
Appellant		Respondent
Assessee by	Sh. Somil Aggarwal, Adv and Shri DeepeshGarg, Adv	
Revenue by	Shri Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	23/09/2025	
Date of Pronouncement	26/09/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 21/02/2025 for the Assessment Year 2018-19.

2. Brief facts of the case are that, the Assessee filed return of income declaring NIL income. The return of the Assessee was proceed u/s 143(1) of the Income Tax Act, 1961 ('Act' for short) by CPC, Bengaluru at income for Rs. 8,33,23,126/- on 20/03/2020. Later on the case of the Assessee was selected for scrutiny. An assessment order came to be passed on 25/02/2021 u/s 143(3) r.w. Sections 143(3A) and 143(3B) of

the Act by computing the income of the Assessee at Rs. 77,71,370/- on the ground that the Assessee has not filed Form No. 10B for claiming exemption u/s 11,12 of the Act. Aggrieved by the assessment order dated 25/02/2021, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 21/02/2025, dismissed the Appeal of the Assessee.

3. The Ld. Counsel for the Assessee vehemently submitted that the order of the Ld. CIT (A) has been passed ex-parte, wherein the Ld. CIT(A) has not provided opportunity of being heard. Further submitted that the Ld. A.O. passed the assessment order only on technical issues of non-filing of Form 10B along with income tax return, therefore, in the interest of justice looking into the activities of the Assessee, sought for remanding the matter to the file of the A.O.

4. Per contra the Ld. Department's Representative relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. The Ld. A.O. while making the addition observed as under:-

“The reply of the Assessee society has duly been considered but not found tenable as application for condonation of delay in filing Form 10B is applied to the prescribed Authority i.e. Commissioner of Income Tax (Exemption), and vide CBDT Circular No. 2/2020 dated

03/01/2020 for Assessment Year 2018-19 and subsequent years, the Ld. Commissioner of Income Tax (Exemption) is authorized to condone the delay, but the Assessee has not filed the same before Ld. Commissioner of Income Tax (Exemption). Therefore, at this stage the delay in filing form 10B for claiming exemption under Section 11/12 for the Income Tax Act, 1961 is not allowable.”

6. In the first appeal filed by the Appellant before the Ld. CIT(A), the Ld. CIT(A) passed the ex-parte order without providing opportunity of being heard to the Assessee and dismissed the Appeal of the Assessee. Considering the activities of the Assessee and also with an intention to render substantial justice, we remand the issue to the file of the A.O. for de-novo assessment with a liberty to the Assessee to produce all requisite documents as required by the A.O. and direct the A.O. to pass the assessment order afresh in accordance with law. Needless to say, the Assessee shall be provided with opportunity of being heard.

7. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 26th September, 2025

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER
Date:- 26.09.2025
R.N, Sr.P.S*

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

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1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**