

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR  
(PHYSICAL HEARING)**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. Nos. 457 to 461/Asr/2024**

Assessment Years: 2014-15, 2015-16, 2019-20, 2022-23 & 2023-24

Pranay Mahajan Welfare Trust,  
75 Medical Enclave, Amritsar  
Punjab 143001

Vs.

Income Tax Officer,  
Ward 2(1), New C. R.  
Building, Amritsar

[PAN: AACTP 0242P]

**(Appellant)**

**(Respondent)**

Appellant by	:	None (Adjournment application)
Respondent by	:	Sh. Charan Dass, Sr. D.R.
Date of Hearing	:	24.09.2025
Date of Pronouncement	:	26.09.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

**I.T.A. No. 457/Asr/2024 for A.Y. 2014-15:**

This appeal is filed by the assessee against the order of the ld. Addl./JCIT(A)-4, Kolkata dated 19.06.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the CPC, Bengaluru passed u/s 143(1) of the Act, 1961 dated 11.10.2016.

2. There was no appearance by the assessee or his Id. AR on the date of hearing before the Tribunal. Only a request for adjournment has been filed on the grounds that the Id. AR is busy on professional duties. It is seen from the order sheet entries that this appeal has been adjourned earlier on three previous occasions at the instance of the Id. AR.

3. The Id. D.R. is present in the court and relied on the order of the Id. first appellate authority.

4. Considering the facts of the case and the materials on record we find that it will not serve any purpose to adjourn the hearing. The Id. first appellate authority has refused to admit the appeal for hearing on merits considering the enormous delay of 2392 (two thousand three hundred ninety-two) in filing of the appeal. In course of first appellate proceedings, notices have been issued *vide e-mail id* for explaining the inordinate delay in filing the appeal and in absence of any reasonable cause or sufficient cause being stated or submitted by the assessee before the Id. first appellate authority, the inordinate delay has not been condoned resulting in non-admission of the appeal for hearing on merits the observation of the first appellate authority are as under as under:

*“From the fact of appellant's non-response to the notice for explanation regarding huge delay of 2392 days in filing the Appeal, it is clear that apparently, appellant has no specific*

*submission to file to pursue the pending appeal for condonation of the delay. As appellant failed to avail the opportunity, offered. It is understood that appellant is not keen to pursue the appeal as per law and accordingly, appeal filed by the appellant is liable to be dismissed for non-prosecution by the appellant. The following citations/decisions of Hon'ble Adjudicating Authorities clearly envisage for dismissal of appellant's appeal for appellant's failure to prosecute/pursue the pending appeal in spite of availing sufficient time and opportunities and accordingly, is not maintainable. The relevant citations are briefed as under for placing reliance to adduce appellant's non-prosecution of appeal as not maintainable.”*

5. Before the Tribunal, there has not been any representation or any submission regarding explanations of this huge delay of 2392 (*two thousand three hundred ninety-two*) days before the Id. first appellate authority. We find from records that in spite of number of hearing opportunities being allowed, each time the Id. AR of the assessee has simply taken adjournments, without explaining the reasons for this huge delay and we are also under the impression that the assessee is not interested in pursuing the appeal on merits because no submission on the merits of the case has been filed before us.

6. As such, we are of the opinion that there are no explanation or sufficient reason to condone this huge delay of 2392 days in filing the appeal before the Id. first appellate authority and as such, in absence of any submission of the assessee we refuse to

condone the same, and we are in agreement with the view taken by the Id. first appellate authority.

7. As such, the appeal of the assessee is dismissed.

**I.T.A. No. 458/Asr/2024 for A.Y. 2015-16:**

8. In this appeal filed by the assessee, the facts are identical to *ITA No. 457/Asr/2024* with the only exception that the delay in filing of this case is 2296 (two thousand two hundred ninety-six) days. Our observations and findings in *ITA No. 457/Asr/2024* to apply '*mutatis mutandis*' to this appeal also.

9. As such, this appeal of the assessee is also dismissed.

**I.T.A. No. 459/Asr/2024 for A. Y. 2019-20:**

10. The facts of this case is also identical to the facts contained in *ITA No. 457/Asr/2024*, with the only exception that in this case, the filing of this appeal before the Id. first appellate authority is belated by 1284 (*one thousand two hundred eighty four*) days. Our observations in *ITA No. 457/Asr/2024* to apply *mutatis mutandis* to this appeal also.

11. As such, the appeal of the assessee is dismissed.

**I.T.A. No. 460/Asr/2024 for A. Y. 2022-23:**

12. This appeal is filed by the assessee against the order of the Id. Addl./JCIT(A)-4, Kolkata dated 19.06.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the CPC, Bengaluru passed u/s 143(1) of the Act, 1961 dated 16.03.2023.

13. On the date of hearing, there is no appearance by the assessee or his Id. AR and considering the order sheet records, it is seen that the case has been fixed for hearing earlier on three separate dates, where the Id. AR has taken adjournments without any submission on merits of the case. Today also it is seen that the assessee has filed an application for adjournments of the case on the ground that the counsel is busy with professional duties.

14. The Id. DR is present in the court and relied on the order of the JCIT(A).

15. We have considered the materials on record and we find that it will not serve any purposes if the case is unnecessarily adjourned any further.

16. Brief facts emerging from the records are that the assessee is a private trust and is assessed in the status of association of a person (AOP). The assessment of the said return has been made by the CPC, Bengaluru u/s 143(1) of the Act on a total income of Rs.6,58,990/- and taxing the same at maximum marginal rate (MMR).

17. Grounds of appeal taken by the assessee in Form No. 36 are as follows:

- “1. The Learned CIT has erred in law and facts and circumstances of the case by taxing the appellant at MMR instead of slab wise applying tax rate as per Finance Act in spite the fact that none of the beneficiaries has taxable income for the impugned A.Y.*
- 2. The Learned CIT has erred in law and facts and circumstances of the case by not following the favorable orders passed by other Commissioner Appeals and CPC in the case of same assessee.*
- 3. The Learned CIT has erred in law and facts and circumstances of the case by imposing tax@ MMR in spite the fact that its return of income was accepted for the A.Y 2016-17, 2019-20 and 2020-21 where in rates as per Finance Act were applied by allowing basic exemption limit*
- 4. The Learned CIT has erred in law and facts and circumstances of the case by imposing tax @ MMR in spite the fact that favorable order has been passed by CIT A for the AY 2017-18, 2018-19 and 2021-22.*
- 5. That the appellant craves leave to add, alter, amend or vary the grounds of appeal here in above at or before hearing of appeal.”*

18. It is seen from the appellate records that the assessee has not filed any reply or response to the notices issued by the Id. first appellate authority and in absence of any response from the assessee, the appeal has been dismissed by observing as follows:

*“H 3.3 The Appellant further claimed that the AOP covered u/s 154(1)(1) but the fact is contrary as above. No reply has been filed. I further find that the definition of person is given in Section 2(31), which is as under-*

*(31) "person includes-*

*(i) an individual,*

*(ii) a Hindu undivided family*

*(iii) a company,*

*(iv) a firm*

*(v) an association of persons or a body of individuals, whether incorporated or not.*

*(vi) a local authority, and*

*(vi) every artificial juridical person, not falling within any of the preceding sub-clauses*

***Explanation.*** *For the purposes of this clause, an association of persons or a body of individuals or a local authority or an artificial juridical person shall be deemed to be a person, whether or not such person or body or authority or juridical person was formed or established or incorporated with the object of deriving income, profits or gains;*

*There is only one status of ADP, whether incorporated or not. Here the Appellant claimed that the AOP is a PRIVATE TRUST without any supporting evidence. There is no such person as Private Trust as above in Section 2(31) The Explanation under the Section has been specially given for Association of Persons (AOP) to clarify that there can't be two types of AOPs and all AOPs are same. No definition is there that there are two types of AOPs as claimed by the Appellant. Hence, it can't be claimed that there are two types of AOPs.*

*H3.4] The appellant has filed the ITR 5, which is “For persons other than-(i) individual (ii) HUF, (iii) company and (iv) person filing Form ITR-7” as clearly mentioned on the top of the ITR. So, verifying the ITR, it can't be claimed that the ITR has been filed an individual to take claim of Slab Rate of Tax. In view of the above, I find that there is no infirmity in the action of the CPC on the face of the ITR and charging the Tax at MMR only on the income from*

*Other Sources. So, the CPC has rightly charged the Tax at MMR u/s 2(29) of the Income Tax, 1961. Ground No. 1 is DISMISSED.”*

19. It has been further observed by the Id. first appellate authority that the ITR in this case has been filed by Sh. Anurag Mahajan (PAN: AFMPM 0392N) as Pr. Officer who has paid income tax of *Rs.27 lakhs* (advance tax) and further tax of *Rs.7.8 lakhs* as self-assessment tax which proves that Sh. Anurag Mahajan is having taxable income.

20. Now, in course of proceedings before the Tribunal, there has not been any response and the assessee has not even filed any written submissions or explanations in support of his case.

21. The Id. DR relied on the order of the Id. first appellate authority and submitted that in the present case, there is no dispute that the assessee is a Private Discretionary Trust and therefore should be taxed at the maximum marginal rate and he also submitted that the CPC, Bengaluru has got the power to compute the correct amount of tax and same payable by the assessee in terms of provisions of section 143(1)(b) and (c) of the Act and he prayed that the order of the Id. first appellate authority may please be upheld.

22. We have considered the materials on record and we find that the assessee has not responded to the notices issued by the Id. first appellate authority and documentary evidences regarding the existence of a Private Trust has also not been filed.

23. As such, in the interest of justice, we remand this case back to the files of the Id. first appellate authority to allow a proper opportunity of hearing to the assessee and to adjudicate on the grounds contained in Form No. 35 on merits and we also direct the assessee to file all supporting documentary evidences in support of his contention and to fully co-operate in appellate proceedings for proper disposal of the appeal.

24. In the result, the appeal of the assessee is allowed for statistical purpose.

**I.T.A. No. 461/Asr/2024 for A.Y. 2023-24:**

25. In this appeal, the facts are identical to ITA No. 460/Asr/2024. Our observations and findings given in ITA No. 460/Asr/2024 to apply *mutatis mutandis* of this appeal also.

26. In the result, the appeals in ITA Nos. 457 to 459/Asr/2024 are dismissed and the appeals in ITA No. 460 & 461 are allowed for statistical purpose.

*Order pronounced in the open court as on 26.09.2025*

**Sd/-**

**(Dr. M. L. Meena)  
Accountant Member**

**Sd/-**

**(Udayan Dasgupta)  
Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order