

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR  
(HYBRID COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. No. 394/Asr/2024**  
Assessment Year: 2012-13

Saint Baba Fateh Singh Trust,  
C/o Saint Fateh Singh Convent  
School, Bathinda Road, Maur  
Mandi 151509, Punjab

Vs.

Income Tax Officer  
(Exemptions) Ward,  
Amritsar

[PAN: AAETS 1138F]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. Vipul Arora, C. A.  
Respondent by : Sh. Charan Dass, Sr. D.R.  
Date of Hearing : 11.09.2025  
Date of Pronouncement : 26.09.2025

**ORDER**

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

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 12.02.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward, Amritsar passed u/s 143(3) r.w.s. 147 of the Act, 1961 dated 03.12.2019.

2. **Condonation of delay:** It is pointed out by the registry that the appeal filed belatedly by 83 days. The assessee has filed an application for condonation of delay along with an affidavit sworn by one *Mr. Sawaran Parkash, Chairman of the Trust* that on account of medical problems relating to his spine (*displacement of spine*), he was totally confirmed to bed rest and had to undergo spinal surgery. Thereafter, he managed to contact the counsel and all papers and documents were handed over to the present C.A. for filing of this appeal and the same has been filed on 4<sup>th</sup> July, 2024 which is belated by 83 (eighty three) days. He prays for condonation of delay on medical grounds.

3. The Id. D. R. has no objection. Considering the medical issues cited before us, we condone the delay, taking into consideration the medical certificate of *Fortis Hospital* enclosed as evidence.

4. The assessee has taken five grounds of appeal in Form No. 36 and his main contention is that the Id. first appellate authority has disposed of the appeal without considering his application for an adjournment of hearing and thereafter without considering the written submissions along with the documentary evidences submitted before the first appellate authority on 12<sup>th</sup> February, 2024 and he pointed out that the order has been passed on the same date by the Id. first appellate authority without

considering the written submissions and documentary evidences field by the assessee in support of his grounds of appeal.

5. Brief facts of this case are that the assessee is engaged in educational activity solely for educational purpose and has claimed to be covered by section 10(23)(c)(iiiad) of the Act, because his gross receipts from educational institutions are stated to be less than *one crore* under Rule 2BC(1). However, in course of assessment proceedings, the AO has arrived at a conclusion after taking into consideration, the total bank deposits and other sources of income, the total receipts will be more than that of the stipulated limit of Rs. one crore in the F.Y., and as such his contention is that the assessee will not be entitled to the benefit of the said section. The assessment was ultimately completed on a total income of *Rs.28.38 lakhs* in the status of AOP without any benefit u/s 10 of the Act.

6. The matter carried in appeal has been dismissed by the Id. first appellate authority in absence of audit report in Form No. 10B/10BB and he has sustained the assessment made by the AO.

7. In course of hearing, the Id. AR of the assessee pointed out that the first appellate authority has not adjudicated the issue on merits of the case and has disposed of the appeal without considering the submissions already filed on 22.10.2024 along with the

documentary evidences containing summary of educational fees received, supported by various ledger accounts and written explanations, uploaded in the appellate portal on 22.02.2024 and the order has also been passed on the same date without considering these submissions.

8. He prayed for an opportunity of hearing and has submitted that it is a matter of computation and calculations to be derived from the books of account and other documentary evidences to be produced and examined to arrive at a conclusion as to whether the assessee is entitled to the exemption u/s 10(23)(c) (iiiad) being the total receipts claimed to be less than one crore. He further prayed that instead of remanding the matter back to the files of the ld. first appellate authority, the matter may please be remanded to the Assessing Officer because the said mater is to be derived and computed from the regular books of account and other incidental documentary evidences which the AO needs to examine, and be satisfied.

9. The ld. DR has no objection, if the matter is remanded back to the files of the ld. Assessing Officer for fresh assessment after proper verification.

10. We have heard the rival submissions and considered the material on record and for interest of justice, we set aside the matter back to the files of the AO for fresh assessment on the basis of books of accounts and other documentary evidences to be

produced by the assessee in support of his claim. The assessee is also directed to fully co-operate in fresh assessment proceedings and file all necessary documentary evidences to explain his case.

11. The assessee will be allowed reasonable opportunity of being heard and notices to be issued as per provisions of section 282 of the Act.

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

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 26.09.2025

**Sd/-**

**(Manoj Kumar Aggarwal)**  
**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