

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.444/CTK/2025

आयकर अपील सं/ITA No.447/CTK/2025

(निर्धारण वर्ष / Assessment Year: 2020-2021)

(निर्धारण वर्ष / Assessment Year: 2016-2017)

DCIT (Exemptions), Bhubaneswar	Vs	Sai Radhakrishna Seba Education And Charitable Trust Plot No- C-77/3, Palashpali, Aerodrome Area, Bhubaneswar 751020
PAN No. : AAGTS 9261 B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
निर्धारिती की ओर से /Assessee by	:	None
सुनवाई की तारीख / Date of Hearing	:	22/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	22/09/2025

आदेश / O R D E R

Per Bench :

These two appeals are filed by the Department against order of the Id. Addl/JCIT(A), Ranchi, both dated 09/06/2025, passed in separate Appeal Nos. ADDL/JCIT(A) RANCHI/10011/2019-20 and ADDL/JCIT(A)RANCHI/10002/22015-16 for the assessment years 2020-2021 and 2016-2017.

2. Shri Vijay Singh, Sr. DR appeared on behalf of the revenue. None appeared on behalf of the assessee.

3. It was submitted by the Id. Sr. DR that there was substantial delay in submission of the Form 10B of the Act, therefore, the Id.Addl./JCIT(A) ought not to have granted the relief to the assessee.

4. We have considered the submission of the Id. Sr. DR. A perusal of the order of the Id. Addl./JCIT(A) for the assessment year 2020-2021 clearly shows that the Id. Addl./JCIT(A) has ordered as follows :-

“ Therefore, it is hereby ordered that:

** The jurisdictional Commissioner is directed to immediately consider and dispose of the condonation petition, if any, filed for the delay in filing Form 10B.*

** Upon the disposal of the condonation petition, the Assessing Officer (AO) shall give effect to the order accordingly, re-evaluating the demand in the light of the condonation of delay in filing Form 10B.”*

5. Further, for the assessment year 2016-2017, the Addl./JCIT(A) has held as follows :-

“ Direction :

Given that the primary reason for the demand raised is the delayed filing of Form-10B, it is directed that the jurisdictional Commissioner shall immediately dispose of any pending condonation petition related to the late filing of form-10B.

Upon the condonation of the delay in filing Form-10B, the Assessing Officer is hereby directed to give effect to the same accordingly and revise the assessment order for Assessment Year 2016-2017, considering the Form-10B as duly filed.”

6. The revenue has not been able to show any error in the order of the Id.Addl./JCIT(A) for both the years under consideration directing the Commissioner and the Assessing Officer. This being so, the findings of

the Id. Addl./JCIT(A) for both the assessment years stands upheld and both appeals of the revenue stand dismissed.

7. In the result, both appeals of the revenue stand dismissed.

Order dictated and pronounced in the open court on 22/09/2025.

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 22/09/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- DCIT (Exemptions),
Bhubaneswar
2. प्रत्यर्थी / The Respondent- Sai Radhakrishna Seba
Education And Charitable Trust
Plot No- C-77/3, Palashpali, Aerodrome Area,
Bhubaneswar
751020
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack