

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.348/Pat/2025
Assessment Year: 2018-19

Swargiya Prof Nawal Pd.

Singh S Sansthan.....Appellant

0 Sahi Colony, Hajipur, Vaishali,
Bihar- 844101..

[PAN: AAGTS5236E]

vs.

CPC, Bengaluru..... Respondent

Appearances by:

Shri Rakesh Kumar, Adv., appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : October 16, 2025

Date of pronouncing the order : October 21, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal is directed by the assessee against the order dated 03.01.2025 passed by the CIT, Appeal ADDL/JCIT(A)-3, Chennai under section 250 of the Income-tax Act, 1961.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2018-19. The case was processed by the CPC, which issued an intimation under section 143(1) of the Act, disallowing the assessee's claim of exemption of ₹1,25,99,176, being 80% of the total expenditure against total receipts of ₹1,27,78,294. Consequently, the total income was determined at ₹1,27,78,294.

3. Aggrieved by the above intimation, the assessee preferred an appeal before the CIT(A). However, the CIT(A) dismissed the appeal solely on the ground that it was filed after a delay of 1,489 days, without considering the matter on merits.

4. The assessee is in appeal before this Tribunal against the order of the ld. CIT(A) with a delay of 112 days in filing the appeal. In this connection, the assessee has filed an application for condonation of delay, explaining the reasons for such delay. We, after considering the submissions of the assessee and the material placed on record, we find that there exists sufficient cause for the delay in filing the appeal. Accordingly, the delay of 112 days is condoned, and the appeal is admitted for adjudication on merit

5. Before us, it was submitted that the delay was unintentional before the Ld. CIT (A) and occurred due to bona fide reasons, and now the assessee has ready to filed an application for condonation of delay. The learned DR did not raise any serious objection to the restoration of the matter for adjudication on merits before Ld. CIT(A)

6. We, after hearing both sides and perusing the material on record, we find that the CIT(A) dismissed the appeal without affording an opportunity to the assessee to explain the delay or to consider the issue on merits. We are of the considered view that, in the interest of justice, the matter should be restored to the file of the CIT(A) for fresh adjudication. Accordingly, we set aside the impugned order and restore the matter to the file of the CIT(A) with a direction that the assessee shall file an appropriate application explaining the reasons for delay of 1,489 days in filing the appeal before the CIT(A). The Ld. CIT(A) shall consider the assessee's application for condonation of delay in

accordance with law, and if satisfied, shall decide the appeal on merits after affording reasonable opportunity of being heard to the assessee.

7. In view of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 21st October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 21.10.2025.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches