

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्रीएम.बालगणेश, लेखासदस्यकेसमक्षएवं. श्रीएसएसविश्वनेत्ररवि, न्यायिकसदस्य
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.:2313/Chny/2025

निर्धारणवर्ष / Assessment Year:2023-24

Indian Educational Trust, No.1, Gopinathampatti Road, Parayapatty, Pudur, Pappireddipatti Taluk, Dharmapuri, Tamil Nadu – 636 903. [PAN:AAATI5061M]	vs.	Assistant Commissioner of Income Tax (Exemptions), Coimbatore
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by : Mr.T.S.Lakshmi Venkatraman,
F.C.A(Virtual)

प्रत्यर्थीकीओरसे/Revenue by : Mr.C.P.Solomon, JCIT

सुनवाईकीतारीख/Date of Hearing : 23.10.2025

घोषणाकीतारीख/Date of Pronouncement: 24.10.2025

आदेश / O R D E R

PER M. BALAGANESH, AM :

This appeal by the Assessee is filed against the order of the learned Commissioner of Income Tax (Appeal), Addl/JCIT(A), Agra (in

short Ld.CIT(A) for the assessment years 2023-24, vide order dated 29.07.2025.

2.0 At the outset, we find that the Ld.CIT(A) had dismissed the appeal of the assessee as not maintainable by not condoning the delay in filing of appeal before him by 29 days. The assessee had filed the reasons for not filing the appeal in time by duly bringing on record the change in the management of trust that had happened during the relevant period apart from the old-age of the C.A residing in Salem which had constituted the reason for filing the appeal with a delay of 29 days before the Ld.CIT(A). We find that the reason adduced by the assessee constitute sufficient cause and hence we hereby direct the Ld.CIT(A) to condone the delay, admit the appeal of the assessee for adjudication on the grounds raised thereon in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to furnish fresh evidences, if any, and additional grounds, if any, in support of its contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes by restoring the file to the Ld.CIT(A).

3.0 In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the court ,October, 2025 at Chennai.

(एसएसविश्वनेत्ररवि)

(S.S. VISWANETHRA RAVI)

न्यायिकसदस्य/JUDICIAL MEMBER

(एम.बालगणेश)

(M. BALAGANESH)

लेखासदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai, दिनांक/Dated , October 2025

KB/-

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT– Chennai/Coimbatore/Madurai/Salem
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF