

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'DB' : AGRA.**

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
and  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No.185/AGR/2025  
(Assessment Year: 2018-19)**

Smt. Vimla Devi Ram Laxman Sharma Shiksha Samiti, vs.  
Village Gadi Thana,  
Shamshabad,  
Agra – 283 125 (Uttar Pradesh).

ITO,  
Ward Exemption,  
Agra.

**(PAN : AAKAS3559F)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Rajesh Malhotra, CA  
REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 14.10.2025  
Date of Order : 28.10.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. The assessee has filed appeal against the order of the Learned ADDL/Joint Commissioner of Income-tax (Appeals)-3, Ahmedabad ["Ld. JCIT(A)", for short] dated 26.03.2025 for the Assessment Year 2018-19.
2. At the time of hearing, ld. AR for the assessee submitted that there was a delay of 1650 days in filing the appeal before the ld. CIT (A) and the ld. CIT (A) dismissed the appeal of the assessee on the ground of inordinate

delay of 1650 days and the ld. CIT (A) did not entertain the condonation of delay requested by the assessee and rejected the same. He submitted that ld. CIT (A) did not condone the delay in filing the appeal caused by the reasons beyond the control of the assessee which is against the principles of natural justice. He further submitted that the ld. CIT (A) has not passed the order on merits without considering the written submissions and supporting documents filed by the assessee. Accordingly, he prayed that the delay in filing the appeal before the ld. CIT (A) may be condoned and the appeal be restored to the file of ld. CIT (A) to decide on merits.

3. On the other hand, ld. DR of the Revenue objected to the same and submitted that the delay is inordinate and should not be condoned.
4. Considered the rival submissions and material placed on record. After going through the submissions made by the ld. AR of the assessee, we are of the view that the assessee has inadvertently filed the ROI under section 10(23C)(iv) of the Act whereas the assessee is in the field of imparting the education. Their case falls u/s 10(23C)(iiiad) of the Act. The assessee had field rectification u/s 154 of the Act. Due to the ill advise, they have not filed any appeal but waited for the rectification order. The delay was understandable and there was sufficient cause in delay filing of the appeal before the ld. CIT (A), hence, in the interest of justice, we

condone the same. Further, we restore the matter to the file of Id. CIT (A) to decide the issues afresh as per law, after giving an opportunity of being heard to the assessee. We also direct assessee to make proper submissions and appear before the Id.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

**Order pronounced in the open court on this 28<sup>th</sup> day of October, 2025.**

**Sd/-  
(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

**sd/-  
(S.RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated: 28.10.2025  
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**