

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH "DB" SURAT**

**BEFORE SHRI SANDEEP GOSAIN (JUDICIAL MEMBER)
AND
SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 351/SRT/2025
Assessment Year: 2022-2023**

Matrubhumi Education Trust,
AT&PO Hukeri Via Rankuwa, Tal
Chikhli, Navsari-396560.

PAN NO. AAETM 4713 A

Appellant

Addl/JCIT(A) Bhubaneshwar,
Odisha-751007.

Vs.

Respondent

Assessee by : Ms. Sanjay S. Kotian, AR
Revenue by : Mr. Ajay Uke, Sr. DR

Date of Hearing : 07/10/2025
Date of pronouncement : 30/10/2025

ORDER

PER OM PRAKASH KANT, AM

This appeal by the assessee is preferred against order dated 22.01.2025 passed by the Ld. Addl./Joint Commissioner of Income-tax (Appeals) [hereinafter shall be referred as 'the Ld. CIT(A)'] for assessment year 2022-23.

2. We have heard rival submission of the parties and perused the relevant material on record. In the instant case, the Assessing Officer has denied exemption u/s 11 of the Income-tax Act, 1961 (in short 'the Act') provided to the Trust, due to delay in filing of audit report in Form No. 10B. Under the provisions of the Act, the assessee was required to file Form No. 10B at least one



month before the due date prescribed for filing return of income u/s 139(1) of the Act. The due date for filing the return of income for the concerned year was extended up to 07.11.2022 and therefore, the audit report should have been filed by the assessee on or before 07.10.2022 as per the provisions of section 12A of the Act. However, the appellant has filed the report on 20.10.2022 which has resulted into withdrawal of the benefit of exemption u/s 11 of the Act. We find that the Ld. CIT(A) has noted that the Assessing Officer was not empowered to condone the delay and said power vests with the Jurisdictional Commissioner of Income-tax (Exemptions)/ Pr. Commissioner of Income Tax (Exemptions). The Ld. Counsel for the assessee submitted that delay in filing the audit report was not intentional and due to the reasons that during the month of September, 2022 assessee trustee was undergoing for medical treatment hence unable to comply the audit detail in due time. In view of above facts and circumstances, we restore this appeal back to the file of the Ld. CIT(A) with the direction to the assessee to file necessary application before the Ld. CIT(E) or PCIT(E) for condonation of the delay and once delay in filing Form 10B is condoned, the assessee may inform the Ld. CIT(A) for deciding the matter on merit. Accordingly, we set aside the order of the Ld. CIT(A) and restore the matter back to the file of the Ld. CIT(A).



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

Order pronounced by way display of result on notice board on 30/10/2025 under Rule 34(4) of ITAT Rules, 1963.

**Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 30/10/2025
Rahul Sharma, Sr. P.S. (on Tour)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Surat
5. Guard file.

//True Copy//

BY ORDER,
(Assistant Registrar)
ITAT, Surat