

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 813/Coch/2025  
Assessment Year: 2021-22**

Health Care Foundation ..... Appellant  
No. 8 Unnikulam P.O., Poonoor  
Kozhikode 673574  
[PAN: AAATH8790C]

vs.

Income Tax Officer (Exemption), Kozhikode ..... Respondent

Assessee by: Shri Somy Cheriyan, CA  
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025  
Date of Pronouncement: 21.11.2025

**ORDER**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-2, Pune [CIT(A)] dated 29.08.2025 for Assessment Year (AY) 2021-22.

2. Brief facts of the case are that the appellant is charitable society registered u/s. 12A of the Income Tax Act, 1961 (the Act). The return of income for AY 2021-22 was filed on 14.03.2022 declaring 38,300/- after claiming exemption u/s. 11 of the Act. The said return of income was processed by the CPC vide order

12.01.2023 granting short credits for TDS. On receipt of the said intimation a petition u/s. 154 of the Act was made before the CPC and the same was disposed on 12.01.2023. Being aggrieved by the said order of the CPC appeal was filed before the CIT(A) with a delay of 25 days. The CIT(A) refused to condone the delay of 25 days and dismissed the appeal in limine on grounds of delay.

3. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

4. At the outset, I find that the appellant had filed a detailed explanation outlining the reasons for the delay of 25 days in filing the appeal. It is submitted that the delay had occurred for the reason that the Secretary of the Society who was looking after the affairs of the trust was not well and was under medical treatment and also filed medical certificate in support of this. However, the CIT(A) had refused to condone the delay by holding that ignorance and laps cannot constitute reasonable cause for delay. The approach adopted by the CIT(A) is unreasonable. Illness of the Secretary, undoubtedly is a reasonable cause for the delay. Therefore, I direct the CIT(A) to condone the delay of 25 day and decide the issue in appeal on merits after affording opportunity of hearing to the appellant.

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

Order pronounced in the open court on 21<sup>st</sup> November, 2025.

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 21<sup>st</sup> November, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar  
ITAT, Cochin