

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRIMHAVIR SINGH, HON'BLE VICE PRESIDENT
AND
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.4434/Del/2025

निर्धारणवर्ष/Assessment Year: 2023-24

EWA EMPOWERED WOMENS ASSOCIATION, 291, 1 st Floor, Block S, Greater Kailash 1, South Delhi, New Delhi. PAN No.AAFCE6594H	<u>बनाम</u> Vs.	CIT (EXEMPTIONS), Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Vinay Bansal, CA
Revenue by	Ms. Pooja Swaroop, CIT DR

सुनवाईकीतारीख/ Date of hearing:	10.12.2025
उद्घोषणाकीतारीख/Pronouncement on	10.12.2025

आदेश /O R D E R

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. In this case this is a delay of 333 days in the filing of this appeal. This delay has been requested to be condoned as under:

- *“That the appellant has filed the accompanying appeal against the order passed under section 12AB(1)(b)(ii)(B) of the Act by the [CIT(E)], dated June 21, 2024. The aforesaid order was not received by the appellant on time due to some technical issue on recipient’s email.*
- *That the appeal ought to have been filed on or before August 20, 2024, but due to the reasons explained below, there has been a delay of 333 days in filing the said appeal.*
 - a) *The impugned order passed by CIT(Exemption) dated June 21, 2024, was not received by the appellant on time. Delay in receiving the impugned order leads to a delay in filling the appeal before Hon’ble ITAT.*

b) Further, there was delay due to some administrative lapses. The appellant could not get the timely and accurate advice from the then tax consultant. The appellant was in the process of changing the tax consultant which leads to delay in filling the aforementioned appeal before the Hon'ble ITAT.

- The appellant hereby would like to explain that delay in filing the appeal before the Hon'ble ITAT was not intentional. There was no malafide or deliberate intention on the part of the appellant in filing the appeal with a delay of 333 days. The appellant has acted diligently, and delay was not due to the negligence on the part of the appellant. Had the above reasons were not incurred the appeal may have been filed on before the due date i.e. August 20, 2024. The delay occurred due to administrative reasons i.e. an untimely and inaccurate advice made by the tax consultant post receiving of impugned order.

- The appellant submits that the appeal raises important questions of fact and law and has merits. The delay, if not condoned, would cause serious prejudice to the appellant and result in denial of substantial justice.

- The Hon'ble Tribunal has the power to condone the delay under Section 253(5) of the Income Tax Act, 1961, where sufficient cause is shown.

- The Delhi High Court in case of CIT v. Suresh Kumar (2019) 417 ITR 287 (Delhi), ruled that taxpayers can seek condonation of delay if they provide a valid and reasonable explanation for the delay. The case emphasized that a fair opportunity should be given to taxpayers to contest their cases, even if they miss the filing deadline due to unforeseen circumstances.

- Further, the Supreme Court in case of CIT v. Gujarat State Fertilizers (2018) 409 ITR 229(SC) ruled that condonation of delay is allowed in genuine cases where the delay was caused by circumstances beyond the taxpayer's control.

- The appellant, therefore, humbly prays that this Hon'ble Tribunal may be pleased to:

- i. Condone the delay of 333 days in filing the appeal; and

- ii. Pass such other order as deemed fit and proper in the interest of justice."

1.1 Considering the reasons given in the petition supported by an affidavit, the delay is hereby condoned and this appeal is admitted for adjudication.

2. This appeal arises from order u/s 12AB(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”). In this case the Ld. CIT(E), Delhi has rejected the application filed in Form No.10AD. The aggrieved assessee has approached the ITAT with grounds which challenge this action on merit as well as the fact that there was an alleged denial of opportunity to the assessee.

3. Before us the Ld. AR prayed that the opportunities given by the Ld. CIT(E), could not be availed of by the assessee due to a communication gap between the assessee and his tax consultant. The Ld. AR requested for another chance to present necessary documents before the Ld. CIT(E).

3.1 The Ld. DR relied on the impugned order and stated that there would be no objection in case this matter was to be remanded back to the file of Ld. CIT(E).

4. We have considered the documents before us and have heard the Ld. AR/DR. Considering the totality of facts and circumstances of this case, we deem it fit to set aside the impugned order and remand this matter back to the file of Ld. CIT(E) for fresh adjudication, after giving an opportunity of being heard to the assessee.

5. In the result, this appeal is allowed for statistical purposes.

Order pronounced in the open court on 10.12.2025

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 12.12.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI