

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR  
(PHYSICAL COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. Nos. 39 & 40/Asr/2025**  
Assessment Years: 2013-14 & 2014-15

Transworld Muslim University  
Diagnostic Centre, TMU Barbar  
Shah, Srinagar, Jammu & Kashmir  
190001

Vs.

Income Tax Officer,  
Ward (Exemptions), Jammu

[PAN: AADTT 0562B]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. P. N. Arora, Adv.  
Respondent by : Sh. Charan Dass, Sr. D. R.  
Date of Hearing : 15.12.2025  
Date of Pronouncement : 17.12.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

Both the appeals are filed by the assessee against the even dated orders of the Id. CIT(A) NFAC, Delhi, passed on 9<sup>th</sup> February, 2024, u/s 250 of the Act, 1961, which has emanated from the orders of the AO dated 28.09.2021 *for A. Y. 2013-14* and 23.09.2021 *for A. Y. 2014-15* both passed u/s 147 r.w.s. 144 / 144B of the I.T. Act.

2. **Condonation of delay:** It is pointed out by the registry that both the appeals are belated by 277 (*two hundred seventy seven*) days. The assessee has filed an application for condonation of delay in respect of both the years stating that the e-mail address mentioned in *Form No. 35* [saleem.tmu@gmail.com](mailto:saleem.tmu@gmail.com), belongs to one of the employees of the assessee who has left service and the notices issued to the above mail id, from the office of the Id. CIT(A), could not be complied with because the said notices have not been communicated to the assessee by the ex-employee. It was further submitted that after receipt of information from the bankers regarding bank attachment and passing of ex-parte order by the Id. first appellate authority necessary steps were taken for filing this appeal before the tribunal, belated by 277 (two hundred seventy seven days) which may please be condoned because the same was not intentional or willful and appeals may please be admitted to be heard on merits.

3. The Id. DR has no objection for condonation, but pointed out that the assessee is a habitual defaulter and there has been delay in filing appeal before the Ld. CIT(A) also, resulting in refusing to admit appeals for violation of section 249(3) of the Act 61.

3.1 Considering the application for condonation of delay, we find that the assessee is indeed a *habitual defaulter* because the appeal before the Id. first appellate authority for both the years, has been filed belatedly by 91 days for the A.Y. 2013-14 and 201

*days for A.Y. 2014-15* and in both the cases, the appeal has not been admitted for hearing on merits by the Id. first appellate authority and the appeal has been dismissed u/s 249(3) of the Act , by refusing to condone the delay in filing the appeals beyond the limitation period.

3.2. We further note that while filing these appeals before the Tribunal, there has again been a *delay of 277 days* and we find that the assessee is not serious enough to pursue the matters in the appeal forum and we find that it is a suitable case for imposition of cost , but considering the charitable activities carried out we impose just a token cost of Rs.2,000/- ( *two thousand only* ) on the assessee and we direct the assessee to pay the said amount to the credit of “*Prime Ministers National Relief Fund*” within fifteen days from the date of communication of this order ( *receipt to be produced before JAO* ).

4. However, the Id. AR of the assessee appearing in the court has prayed for condonation of the delay and asked for one more opportunity to put-forth his case and submissions on merits, considering the fact that no opportunity was provided for presentation of case because of non-receipt of hearing notice.

4.1. We find that the appeal has been dismissed ex-parte and has not been adjudicated on merits of the case because the delay in filing the appeals before Ld. CIT(A) , has

not been condoned which according to the assessee is covered by extension under Covid period.

5. We find that in the instant case both the appeals have been dismissed as per provisions of section 249(3) and has not been adjudicated on merits. As such, in the interest of justice, we condone the delay of the assessee in filing the appeals before the first appellate authority being 91(ninty one days) for assessment year 2013-14 and 201 ( two hundred and one days ) for the assessment year 2014-15 and we remand both the appeals to the files of the ld. first appellate authority for admitting the appeals and adjudicating the same on merits of the case on the grounds contained *in Form No. 35*.

6. The assessee is directed to file all documentary evidences and submissions in support of his contention, before the ld. first appellate authority and to fully cooperate in appellate proceedings.

7. We have not expressed any opinion on merits of the case and all issues are left open.

8. Notices to be issued as per provisions of section 282 of the Act and also in e-mail id [caybr99@gmail.com](mailto:caybr99@gmail.com).

9. In the result, both the appeals of the assessee are allowed for statistical purposes.

*Order pronounced in open court as on 17.12.2025*

**Sd/-  
(Manoj Kumar Aggarwal)  
Accountant Member**

**Sd/-  
(Udayan Dasgupta)  
Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy  
By Order