

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No.1985/Kol/2025
(Assessment Year 2015-16)**

&

**I.T.A. No. 1986/Kol/2025
(Assessment Year 2020-21)**

Sree Ramakrishna Prema Bihar,
C/o S.N. & Associates, Advocates,
2, Garstin Place, 2nd Floor, Suite No. 203,
Off Hare Street, Kolkata - 700001
[PAN: AABTS5873N].....**Appellant**

vs.

ITO (Exep), Ward 1(3), Kolkata,
Income Tax Office, Middletown Row,
10B, Sir Willam Jones Sarani,
Fifth Floor, Kolkata - 700071..... **Respondent**

Appearances by:

Assessee represented by : Somnath Ghosh, Adv.

Department represented by : Sanat Kumar Raha, CIT-DR

Date of concluding the hearing : 10.12.2025

Date of pronouncing the order : 23.12.2025

ORDER

Per Rajesh Kumar, AM

The present appeals filed by the assessee arise from order dated 16.06.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Additional/Joint Commissioner of Income Tax (Appeals), [hereafter "the Ld.CIT(A)].

2. At the outset, the Ld. Counsel for the assessee pointed out that the Ld. CIT(A) has decided both the appeals exparte by not condoning the delay in filing the appeal of 2315 days. After perusing the facts in the

appellate order and hearing the rival contentions, we hereby condone the delay in filing the appeal before CIT(A). We observe that the assessee is a trust duly registered u/s 12A of the Act and has claimed deduction from gross income qua the application of funds which inadvertently shown in the wrong column while punching the return of income online. Consequently, the AO-CPC disallowed the claim of the assessee and added the same to the income of the assessee. In our opinion, the ends of justice would be well served if the issue is restored to the file of JAO with the direction to decide the same on merit afresh. Needless to say, that if the assessee has actually incurred application of funds/income during the year and the mistake is only while preparing the return of income online as regards application of funds in the wrong column then this has to be considered of application of funds by the trust and deduction has to be allowed to the assessee. With these observations, we restore these appeals to the file of JAO with a direction to decide the same after affording a reasonable opportunity of being heard to the assessee,

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

Order pronounced on 23.12.2025

Sd/-

(Pradip Kumar Choubey)
Judicial Member

Sd/-

(Rajesh Kumar)
Accountant Member

Dated: 23.12.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches