

आयकर अपीलिय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.7217/दिल्ली/2025 (नि.व. 2014-15)
ITA No.7217/DEL/2025 (A.Y.2014-15)

Tulsi Trust,
B-60/61 C/o Bajaj Auto Ltd., Naraina Industrial Area,
Phase II, New Delhi 110028

PAN: AAATT-0503-H

..... अपीलार्थी/Appellant

बनाम Vs.

Deputy Commissioner of Income Tax,
Circle 49(1), Civic Centre, New Delhi 110092

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Ms. Vasanti Patel, Chartered Accountant
प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing : 16/12/2025

घोषणा की तिथि/ Date of pronouncement : 16/12/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Additional/Joint Commissioner of Income Tax (Appeals)-4, Hyderabad [in short 'the CIT(A)'] dated 30.09.2025, for the Assessment Year 2014-15, wherein, appeal of the assessee was dismissed in *limine* on account of delay.

2. Ms. Vasanti Patel, appearing on behalf of the assessee submitted that the assessee is a trust. The assessee filed its return of income in the status of AOP on 29.07.2014. The return of the assessee was processed u/s.143(1) of the Income Tax Act,1961(hereinafter referred to as 'the Act') and intimation dated 14.01.2016 was issued raising a demand of Rs.4,44,920/-. The assessee filed application seeking

rectification on 18.02.2016. The assessee received a communication from the CPC on 08.03.2016 followed by order u/s.154 of the Act dated 14.03.2016 directing the assessee to approach Jurisdiction Assessing Officer (JAO) for rectification. Accordingly, the Assessing Officer (AO) filed rectification petition u/s.154 of the Act before the Jurisdiction Assessing Officer on 20.06.2016, till today the AO has not disposed of assessee's aforesaid rectification petition. Since, the assessee was pursuing an alternate remedy of seeking rectification in the assessment order, the assessee did not file appeal before the CIT(A). After waiting for quite some time, the assessee filed appeal before the CIT(A) against intimation u/s.143(1) on 19.05.2019. In the mean time limitation for filing of appeal before the CIT(A) had elapsed and appeal was time barred by 1190 days. The assessee filed application seeking condonation of delay supported by an affidavit explaining the entire background. The CIT(A) without appreciating the facts dismissed the appeal of assessee in *limine* on the ground of limitation. Hence, the present appeal.

The Id. Counsel for the assessee submitted that on identical set of facts, the Tribunal in the case of Himalya Trust vs. ACIT in ITA No.73/Del/2023 for AY 2014-15 had restored the issue back to the AO for *denovo* assessment. She further pointed that similar view was taken by the Division Bench of the Tribunal in the case Tansa Trust vs. ACIT in ITA No.1704/Del/2021 for AY 2014-15 decided on 30.05.2024 and Dal Trust vs. ITO in ITA No. 1660/del/2023 for AY 2014-15 vide order dated 08.05.2024.

3. Per contra, Shri Manoj Kumar representing the department vehemently defended the impugned order. The Id. DR submits that there was inordinate delay of 1190 days in filing of appeal before the CIT(A). The CIT(A) after examining the assessee's application for condonation of delay did not find merit and dismissed

the appeal in *limine*. The Id. DR prayed for upholding the impugned order and dismissing appeal of the assessee.

4. Both sides heard. The assessee in appeal has *inter alia* assailed denial of deduction u/s. 80-G/80-GGA r.w.s. 35AC of the Act in respect of donations made to eligible Trust amounting to Rs.24,94,645/-. A perusal of the documents placed on record in the form of paper book reveals that the assessee's claim of deduction u/s. 80-G/80-GGA of the Act was rejected by the CPC while processing the return of income vide intimation dated 14.01.2016. The assessee filed rectification petition u/s. 154 of the Act against denial of deduction u/s. 80-G/80-GGA of the Act before the CPC. The said rectification petition u/s. 154 of the Act was dismissed by the CPC, with a direction to approach JAO for rectification. The assessee accordingly filed petition for rectification u/s.154 of the Act before the JAO. The said petition is stated to be pending for disposal till date.

5. The assessee filed appeal before the CIT(A) against intimation u/s.154 of the Act dated 14.01.2016. The CIT(A) dismissed appeal in *limine* on the ground of limitation as the appeal was time barred by 1190 days.

I find that the delay in filing of appeal by the assessee before the First Appellate Authority was on account of *bonafide* reasons as explained by the assessee in its application for condonation of delay filed before the CIT(A). The Hon'ble Apex Court in an unequivocal manner has repeatedly held that acceptance of reason given by the appellant/petitioner explaining delay should be the rule and refusal an exception. By taking a pedantic and hyper technical view the explanation furnished should not be rejected, causing loss and irreparable injury to the party against whom the lis terminates. The expression "sufficient cause" should be liberally construed so as to sub-serve the ends of justice.

5.1 The Hon'ble Apex Court in the case of *Collector Land Acquisition vs. Mst. Katiji & Ors.* 167 ITR 471 has held that liberal approach should be adopted while dealing with an application praying for condonation of delay. Refusing to condone delay can result in meritorious matter being thrown out at the very threshold and cause of justice being defeated. Pedantic and hyper technical approach should not be adopted while dealing with an application for condonation of delay.

5.2 The Hon'ble Apex Court in the case of *Ram Nath Sao @ Ram Nath Sahu & Others vs Gobardhan Sao and Others* has held that the expression "sufficient cause" within the meaning of Section 5 of the Limitation Act or Order 22 Rule 9 of Civil Procedure Code or any other similar provision should receive a liberal construction so as to advance substantial justice. The courts should not proceed with the tendency of finding fault with cause shown and reject the petition by a slipshod order in over jubilation of disposal derive. Acceptance of explanation furnished should be the rule and refusal, an exception, more so when no negligence or inaction or want of *bonafide* can be imputed to the defaulting party.

6. Without commenting on merits, I deem it appropriate to restore the issue to AO for *denovo* assessment after providing reasonable opportunity of making submissions to the assessee, in accordance with law.

7. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on Tuesday the 16th day of December, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI

1.	Date of dictation of Tribunal order	29.12.2025
2.	Date on which typed draft order is placed before the dictating Member	29.12.2025
3	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S./Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign (in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	