

**आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची**

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI  
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

**आयकर अपील सं./ITA No.136/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2013-2014)**

<b>Shramik Vidyapeeth,</b> A-II/193, Dhurwa, Ranchi-834004	Vs.	ITO (Exemption) Circle, Ranchi.
स्थायी लेखा सं./PAN No. : <b>AAGTS 9011 H</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Ram Chandra Marndi, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	06/01/2026
घोषणा की तारीख/Date of Pronouncement	:	06/01/2026

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order passed by the Id.Addl/JCIT(A), Thiruvananthapuram, dated 14.02.2025 for the assessment year 2013-2014.

2. The authorised representative has filed a letter dated 08.05.2025, which reads as under :-

To  
The Honourable member  
Income Tax Appellate Tribunal  
Ranchi Bench,  
Ranchi, Jharkhand

**Date:08-05-2025**

**Subject:** Condonation of delay in filing appeal before honourable ITAT, Ranchi Bench,

Dear Sir,

This is reference to the matter mentioned above I wish to say that an order has been passed by honourable CIT(Appeal) under Section 250 of Income Tax Act 1961 on 14-02-2025 vide DIN & Order no. ITBA/APL/S/250/2024-25/1073293804(1), AY: 2013-14

Before this order being passed rectification order UNDER SECTION 154 R.W.S 143(1) OF THE I.T.ACT, 1961 dated:20-08-2024 vide DIN & Order no. ITBA/COM/F/17/2024-25/1067770333(1) for the AY 2013-14 was passed by income tax officer ITO WARD W3(1), Ranchi.

In this rectification order whole demand was nullified and relief were given. Therefore, we were of the belief that matter has been solved and of the opinion that there is no requirement of filing further appeal, since we are a small charitable society providing training to farmers and providing them seeds and other agricultural inputs,

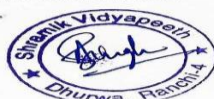
Due to wrong advice of earlier consultant delay in filing of appeal has occurred.

Please condone this delay and accept our appeal.



Thanking You

FOR SHRAMIK VIDYAPEETH

Archana Singh  
(Treasurer)  
Date: 08-05-2025



3. The assessee has also filed the order passed by the AO u/s.154 of the Act, which reads as follows :-

 <b>GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT OFFICE OF THE INCOME TAX OFFICER ITO WARD W3(1), RANCHI/</b>			
To,			
SHRAMIK VIDYAPEETH A -II/193 , DHURWA, RANCHI 834004, Jharkhand India			
PAN: <b>AAGTS9011H</b>	Assessment Year: <b>2013-14</b>	Dated: <b>20/08/2024</b>	DIN & Letter No : <b>ITBA/COM/F/17/2024-25/1067770333(1)</b>
Sir/ Madam/ M/s,			
<b>Subject: Online service of Orders - Letter</b>			
<b>ORDER UNDER SECTION 154 R.W.S 143(1) OF THE I.T.ACT, 1961</b>			
The return of income filed by the assessee for assessment year 2013-14 was processed on 21/03/2016 and income was computed at Rs. 94,11,870/- and demand of Rs. 41,57,400/- was raised.			
The assessee has filed an application on 20/08/2024 for rectification of intimation of ITR issued on 21/03/2016 as an error was found in total income and tax computed thereon.			
On perusal of the record made available by the assessee it is found that the assessee had not claimed any exemption of income but gross receipt was inadvertently taken as total income whereas surplus amount Rs.10370/- should have been taken as total income on the basis of ITR and Audit Report of the assessee for A.Y.2013-24. In view of the above, the same is rectified and income and tax thereon are computed accordingly.			
Further, the credit of TDS amounting to Rs.28,298/- as claimed by the assessee was given for computation of tax on rectified total income.			
			AJIT . ITO WARD W3(1), RANCHI/
<small>Note: If digitally signed, the date of digital signature may be taken as date of document. CENTRAL REVENUE BUILDING, 5A MAIN ROAD, RANCHI, Jharkhand, 834001 Email: RANCHI.ITO3.1@INCOMETAX.GOV.IN,</small>			
<small>Note:- The website address of the e-filing portal has been changed from <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> to <a href="http://www.incometax.gov.in">www.incometax.gov.in</a>. * DIN- Document identification No.</small>			

4. As the assessee has obtained the requisite relief by the above order of the AO u/s.154 of the Act, the order of the Id. Addl/JCIT(A) no more survives and consequently the appeal filed by the assessee becomes infructuous and the same is dismissed as infructuous.

5. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 06/01/2026.

**Sd/-**

**(RATNESH NANDAN SAHAY)**

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**राँची** Ranchi; दिनांक Dated 06/01/2026

Prakash Kumar Mishra, Sr.P.S.

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi