

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"G" BENCH, MUMBAI**  
**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

**I.T.A. No. 3827/Mum/2025**  
**ASSESSMENT YEAR: 2023-24**  
*(Physical Hearing)*

Shaheed Bhagat Singh Education Society J.B. Nagar, Andheri (E), J.B. Nagar S.O, Mumbai-400059. PAN: [AACTS5337G]	Vs.	ITO (Exemption) Ward 2(3), Mumbai MTNL Building, Peddar Road, Mumbai-400026.
(Appellant)		(Respondent)

Appellant by	Shri R.M. Gulati
Respondent by	Shri. Arun Kanti Dutta- CIT DR

Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

**ORDER**

**Per: SHRI JAGADISH, A.M.:**

1. Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, Appeal, Mumbai [hereinafter "CIT(A)"] dated 06.03.2025 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s 143(1) of the Income Tax Act, 1961 (hereinafter "the Act") dated 05.12.2024.
2. The assessee is a trust and filed the return of income on 31.12.2023 showing total income at Rs.82,00,950/-. The AO CPC in intimation issued u/s 143(1) has assessed the total income at Rs.11,04,51,620/-.

3. On appeal, the Ld. CIT (A) did not admit the appeal on the ground that assessee has not paid the self assessment tax as required u/s 249(4)(a).
4. The Ld. Authorised Representative (AR) has submitted the evidence that self assessment has been duly paid on the return income, therefore, the Ld. CIT (A) was not justified to dismiss the appeal.
5. The Ld. Departmental Representative (DR) relied on the order of Ld. CIT(A).
6. We have considered the rival submissions and perused the material available on the record. We find that Ld. CIT(A) has not admitted the appeal on the ground that self assessment tax has not been paid. The assessee has submitted evidence showing that self assessment tax has been paid. Accordingly, we direct the Ld. CIT(A) to admit the appeal and adjudicate the appeal on merit.
7. In the result, the appeal of the assessee is allowed for statistical purpose.

*Order pronounced on 23<sup>rd</sup> day of January, 2026 at Mumbai.*

**Sd/-**

**(SAKTIJIT DEY)  
VICE PRESIDENT**

**Sd/-**

**(JAGADISH)  
ACCOUNTANT MEMBER**

Mumbai, Dated: 23/01/2026.

Ashwani Rao

Sr. Private Secretary

**Copy of the order forwarded to:**

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)  
ITAT, Mumbai