

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES 'A': NEW DELHI.**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.2260/Del/2025
(Assessment Year: 2016-17)**

**ITA No.2288/Del/2025
(Assessment Year: 2018-19)**

Sisotiya Educational Society,
C/o CA R.S. Poonia,
D-82B, Siwad Area,
Krishna Marg, Bapu Nagar,
Jaipur – 302 015 (Rajasthan).

vs.

ITO, Exemption Ward,
Faridabad.

(PAN : AAETS9964M)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri R.S. Punia, CA
Shri Rajat Chaudhari, Advocate
REVENUE BY : Shri Ajay Kumar Arora, Sr.DR

Date of Hearing : 11.11.2025
Date of Order : 29.01.2026

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed appeals against the order of the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT (A)", for short] dated 10.02.2025 for the Assessment Years 2016-17 and 2018-19.

2. At the time of hearing, ld. AR of the assessee brought to our notice that there was a delay in filing the appeal before the ld. CIT (A) which was not condoned by the ld. CIT (A). In this regard, he brought to our notice that the intimation order dated 30.03.2019 u/s 143(1)(A) of the Income-tax Act, 1961 (for short 'the Act') against which assessee has filed an appeal before the ld. CIT (A) on 19.11.2024. He submitted that the actual delay is as under :-

Delay in filing of appeal	1691 days
Relaxation provided by Hon'ble Supreme Court During Covid 19 pandemic	<u>716 days</u>
Actual delay before CIT (Appeals)	<u>975 days</u>

3. He submitted that no doubt, the delay was substantial but due to the circumstances beyond the control of the assessee, the appeal was not filed on time. Further, he submitted that in AY 2018-19, ld. CIT (A) not only not condoned the delay but also standard allowance of 15% was not given to the assessee. In AY 2016-17, there was no reason explained by the authorities below why the eligible claim was disallowed. In that process, they have taxed the gross receipt as income of the assessee and he prayed that the delay may be condoned and the matter may be remitted back to the file of ld. CIT (A) to adjudicate the issue on merits.

4. On the other hand, ld. DR of the Revenue objected to the proposal and submitted that delay is substantial and such delay cannot be condoned.
5. Considered the rival submissions and material placed on record. After considering the reasons for delay which was supported by an affidavit and the medical reports submitted before us. After considering the above details placed on record, no doubt there is substantial delay in filing the appeal before the ld. CIT (A), however for the sake of complete justice and being the delay was not intentional or deliberate and was beyond the assessee's control as well as assessee will not get any benefit in filing the appeal delayed intentionally, we are inclined to condone the delay in filing the appeal before the ld. CIT (A) and remit the issues back to the file of ld. CIT (A) to decide as per law, after giving a proper opportunity of being heard to the assessee. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeals filed by the assessee is allowed for statistical purposes.
6. In the result, the appeals of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 29th day of January, 2026.

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 29.01.2026/TS

Copy forwarded to:

1. Appellant
2. Assessee
3. CIT
4. CIT(Appeals).
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI