

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 442/Ran/2024
(Assessment Year-2018-19)
(Virtual Hearing)

Indian Education Trust, Shishu Vihar, Bastacolla, Dhansar, Dhanbad, Jharkhand. PAN No. AAATI 4414 L	Vs.	Exemption Ward, Dhanbad.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Rajib Jain, CIT-DR
Date of hearing	11/12/2025
Date of pronouncement	29/01/2026

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (NFAC), Delhi/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 25/10/2024 for the Assessment Year (AY) 2018-19. The assessee has raised following grounds of appeal:

- "1. *That the learned Commissioner of Income Tax (Appeals) erred in law and on facts by dismissing the appeal under Section 250 without adjudicating the issues on merit, despite condoning the delay in filing the appeal.*
2. *That the order passed under Section 250 is perverse, arbitrary, and against the principles of natural justice as adequate opportunities were not provided for presenting the case.*
3. *That the learned Assessing Officer erred in disallowing the entire revenue expenditure amounting to Rs. 3,24,32,966 without considering:
The appellant's audited financial statements, including the income and expenditure account.
The nature of the appellant as a trust engaged in providing education, duly registered under Section 12AA of the Income Tax Act, 1961.*
4. *That the learned Assessing Officer passed the assessment order under Section 143(3) read with Section 1448 without providing sufficient time for compliance*

and without properly verifying the evidence submitted during the scrutiny process.

5. *That the additions made by disallowing legitimate revenue expenditure are based on conjectures and lack proper inquiry, thereby violating the principles of equity and natural justice.*
6. *That the order under appeal fails to account for the operational difficulties faced by the appellant during the COVID-19 pandemic, which significantly affected its ability to comply with procedural requirements.*
7. *That the appellant reserves the right to amend, alter, or add to the grounds of appeal at a later stage if necessary."*

2. Facts of the case, in brief, are that the order under Section 143(3) r.w.s 143(3A) and 143(3B) of the Income Tax Act, 1961 (In short, the Act) was passed on 13/04/2021 for the A.Y. 2018-19 on the ground that the application of income amounting to ₹ 3,24,32,966/- claimed by the appellant trust was wrongly shown under Section 11(1) of the Act and failed to substantiate its claim of expenditure.
3. Aggrieved by the order of Assessing Officer, the appellant filed appeal before the Id. CIT(A). The Id. CIT(A) vide the impugned order, dismissed the appeal of the assessee on the ground that multiple opportunities were provided to the appellant to explain its case with supporting documentary evidence but there was no compliance on the part of the appellant.
4. Aggrieved by the order of Id. CIT(A), this appeal has been preferred before this Tribunal.
5. During the appellate proceedings before us, it was submitted that it could not be explained its case before the Id. CIT(A) due to Covid-19 pandemic and therefore, some more opportunities may kindly be given to substantiate its claim.
6. The Id. CIT-DR did not raise any serious objections.

7. We have considered the submission and we think it proper to restore the issue after back to the file of Id. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard. The appellant is also directed to provide all the supporting documents to substantiate its claim before the Id. CIT(A).
8. In the result, this appeal of the assessee is allowed for statistical purposes only.

Order Pronounced in open court on 29th January, 2026

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 29/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi