

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member

I.T.A. No.190/Ran/2025
Assessment Year: 2021-22

Alhamd Education & Welfare Trust.....Appellant

Jajnery House, Mandai Road,
Near Kallu Chowk, Hazaribag,
Jharkhand – 825301.

[PAN: AAFTA3666F]

vs.

ITO, Ward-1(1).....Respondent

Appearances by:

Syed Alam,, AR, appeared on behalf of the appellant.

Kailash Gautam, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 04, 2026

Date of pronouncing the order : February 05, 2026

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee is directed against the order of the Addl/JCIT(A)-2, Jaipur (hereinafter referred to as “CIT(A)”) dated 31.03.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

2. Brief facts of the case are that the assessee filed its return of income for Assessment Year 2021–22. While processing the return, an intimation under section 143(1) of the Income-tax Act, 1961, was issued on 24.12.2024, raising a demand.

3. Aggrieved by the said intimation, the assessee preferred an appeal before the CIT(A). However, the CIT(A) dismissed the appeal in limine,

holding that the appeal was filed on 11.02.2025, which according to him was time-barred, and therefore, declined to go into the merits of the case.

4. Dissatisfied with the above order, the assessee filed the present appeal. The Ld. AR submitted that the appeal was dismissed merely on a technical ground of limitation, without providing the assessee an opportunity to explain the delay or to substantiate its claim on merits. It was prayed that one more opportunity be granted to the assessee to place relevant documents on record and the matter be restored to the file of the Ld. CIT(A).

5. On the other hand, the Ld. DR supported the order of the CIT(A).

6. We have heard the rival submissions and perused the material available on record. We find that the Ld. CIT(A) dismissed the appeal solely on the technical ground of delay, without examining the issues on merits. It is well settled law that substantial justice should prevail over technicalities, and when the issues involved require adjudication on merits, the appellate authority should adopt a liberal approach in matters relating to condonation of delay. In the present case, we are of the considered view that the matter deserves to be restored to the file of the CIT(A) for fresh adjudication on merits, after providing adequate opportunity of being heard to the assessee. Accordingly, we restore the matter to the file of the CIT(A) with a direction to adjudicate the appeal on merits, after granting reasonable opportunity to the assessee, and direct the assessee to cooperate and file necessary documents in support of its claim.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 5th February, 2026.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 05.02.2026.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches