

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.785/RPR/2025

निर्धारण वर्ष / Assessment Year : 2023-24

Budhadev Jankalyan Samiti
2, Ram Mandir, VIP Road,
Telibandha, Raipur (C.G.)
PAN: AAAAB6570C

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer/NFAC,
Delhi

.....प्रत्यर्थी / Respondent

Assessee by : Mrs. Dimple Warylani, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 17.02.2026

घोषणा की तारीख / Date of Pronouncement : 17.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 17.10.2025 for the assessment year 2023-24 as per the grounds of appeal on record.

2. At the very outset, it is noted that the Ld. CIT(Appeals)/NFAC had dismissed the appeal of the assessee in limine by not condoning the delay of 106 days. That as discernable from the order of the Ld. CIT(Appeals)/NFAC, sufficient cause in accordance with Section 249(3) of the Income Tax Act, 1961 (for short 'the Act') has not been established in the case of the assessee and hence, the appeal of the assessee was dismissed as barred by limitation.

3. The Ld. Counsel for the assessee submitted that the assessee is a charitable organization helping needy children, supporting those children without parents, teaching them skills so that they can earn livelihood. Further, she submitted that there is no compliance by the assessee either before the A.O or before the Ld. CIT(Appeals)/NFAC. That regarding the delay of 106 days before the Ld. CIT(Appeals)/NFAC, she submitted that such delay occurred due to failure on the part of the employee of the assessee concerned and that the said person whose email id was provided

with the Department, he had not communicated to the assessee concerned on time and hence, the said delay of 106 days had occasioned.

4. The Ld. Sr. DR fairly conceded that considering the overall periphery and the objectives of the organization, the said delay may be condoned and the matter may be remanded back to the file of the Ld. CIT(Appeals)/NFAC for denovo adjudication as per law.

5. Having heard the submissions of the parties herein, I am of the considered view that delay of 106 days in filing of the appeal before the Ld. CIT(Appeals)/NFAC was neither deliberate or malafide, if any, in the conduct of the assessee. Considering the guidelines from the decisions viz.

(i) Collector, Land Acquisition Vs. Mst. Katiji & Ors, reported in 167 ITR 471 (SC); (ii) Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025; (iii) Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025 and (iv) Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025, the said delay of 106 days involved in filing of the appeal before the Ld. CIT(Appeals)/NFAC is condoned and following the decision of ITAT, “Division Bench”, Raipur in the cases of **Brajesh Singh Bhadoria Vs.**

Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos. 1 to 6, 8 & 9/RPR/2025, dated 20.03.2025, on the same parity of reasoning, the matter is remanded to the file of the Ld. CIT(Appeals)/NFAC for denovo adjudication as per law while complying with the principles of natural justice. At the same time, it is directed that this being the final opportunity, the assessee shall duly comply with the hearing notices from the Ld.CIT(Appeals)/NFAC.

6. Before parting, I also refer to the decision of the **Hon'ble High Court of Bombay** in the case of **CIT Vs. Premkumar Arjundas Luthra (HUF) (2017) 297 CTR 614 (Bom)** and also decision of the **ITAT, Division Bench, Raipur** in the case of **Prabal Aadhar Seva Sansthan Vs. ITO (Exemption), Ward-1, Raipur (C.G.), ITA No. 553/RPR/2025, A.Y.2023-24, dated 13.11.2025**. In these decisions, it was held that the appellate authority must visit each and every ground on merits and does not have power to dismiss any appeal in limine for non- prosecution nor for delay itself. The Ld. CIT(Appeals)/NFAC while adjudicating the matter shall follow the spirit and ratio of the aforesaid decisions.

7. As per the aforesaid terms, grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 17th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 17th February, 2026.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur