

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.765/Coch/2024 : Asst.Year 2022-2023

The Centre for Management Development PB-436,C.V. Raman Pillai Road, Thycaud Trivandrum – 695 014. PAN : AABAT3079L.	v.	The Asst.Commissioner of Income-tax, (Exemption) Thiruvananthapuram.
(Appellant)		(Respondent)

Appellant by : Sri.Sherry S.Oommen, Advocate
Respondent by : Sri.Sundarasan S, CIT-DR

Date of Hearing : 27.05.2025.	Date of Pronouncement : 30.05.2025
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned Addl/JCIT.Commissioner of Income-tax (Appeals) [“JCIT(A)” for short] dated 27.06.2024, having DIN & Order No.ITBA/NFAC/S/250/2024-25/1066148736(1) and relates to the assessment year 2022-2023.

2. At the outset, the learned Counsel for the assessee pointed out that the CIT(A) has dismissed the appeal *in limine* without condoning the delay of 338 days. The Counsel for the assessee submitted that the CIT(A) has failed to appreciate the reasons behind the delay in a judicious manner and hence the order of the CIT(A) is not tenable.

3. The learned DR relied upon the orders of the authorities below.

4. After considering the rival submissions, we observe that the assessee is an educational institution set up in 1979 and fully founded by the Government of Kerala, in a way the assessee is self-supporting autonomous institution. There was a delay of 338 days before the CIT(A) for which the assessee had duly filed an application for condonation of delay explaining the reasons behind the delay, i.e., the death of the auditor who was handling the matters of the assessee.

5. We are of the view that the reasons advanced before the CIT(A) would constitute a sufficient cause and hence the CIT(A) ought to have condoned the delay of 338 days considering the peculiar facts and circumstances of the case. Therefore, we hereby restore this matter to the file of the CIT(A) after condoning the delay of 338 days happened before him and direct him to decide the appeal on merits. Needless to say, the CIT(A) shall give meaningful opportunity of being heard to the assessee, before passing any order.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 30th day of May, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 30th May, 2025.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin