Chilume Social Service Society v. The Income Tax Officer (Exemptions), Ward-1, Bangalore

ITA No. 122 of 2025 & ITA No. 123 of 2025 (in ITAT ITA Nos. 248 & 249/Bang/2025)

2025:KHC:29775-DB | 2025-08-01

Unsupported health explanation did not justify delayed first appeals; no perversity or substantial question of law.

Income-tax Act,1961: sections 260A

High Court of Karnataka | 2-judge bench (Division Bench) | Chief Justice Vibhu Bakhru | Justice C.M. Joshi

Assessment years: 2015-16, 2018-19

01 FACTS OF THE CASE

Chilume challenged the ITAT common order of 28 May 2025. ITA 122/2025 concerned AY 2018-19 and Tribunal appeal 249/Bang/2025; ITA 123/2025 concerned AY 2015-16 and appeal 248/Bang/2025. The Tribunal had sustained the CIT(A) orders of 13 December 2024 rejecting delayed appeals.

Source: PDF pp.2–3

02 DISCUSSION BY THE HON'BLE COURT

The judgment describes a seven-year delay. The only explanation was a trustee's ill health, concededly unsupported by material. The same explanation had also been offered for a delayed return for one year. The High Court found neither failure to exercise discretion nor perversity.

Source: PDF pp.4–5, paras 3–5

03 JUDICIAL DECISION

No substantial question of law arose. Both appeals were dismissed.

Source: PDF p.5, paras 5–6

04 OUTCOME / IN WHOSE FAVOUR

Revenue successful on the limitation dispute; underlying assessment merits were not examined.

Source: PDF pp.3–5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Explain the period, not merely the condition: The problem was the unsupported explanation for prolonged inaction, including its repetition for a return delay and the ensuing appeal delay. Medical evidence linked to the relevant periods and an account of how the illness prevented filing would address that evidentiary gap. The judgment does not hold that illness can never justify condonation. (PDF p.4, para 3)

Section 260A was not a fresh discretionary rehearing: The Court asked whether the appellate authorities failed to exercise discretion or reached a perverse conclusion. It found neither on this record. A further challenge therefore needs to identify a legal defect in the treatment of the evidence, not simply repeat the original request for indulgence. (PDF p.5, para 5)

Separate years and procedural stages: The present order concerns two specified years despite the common ITAT order covering three appeals. Its seven-year description is reproduced without inventing separate filing dates for each year. It neither decides charitable exemption nor evaluates the assessment additions; those issues were not reached through the limitation barrier. (PDF pp.2–5)

Source: PDF p.4, para3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 5-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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