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

ITA No. 121 of 2025 (in ITAT ITA No. 250/Bang/2025)

2025:KHC:35208-DB | 2025-09-08

AY 2020-21 delayed appeal: unsubstantiated trustee-health explanation rejected; connected outcomes followed.

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: 2020-21

01 FACTS OF THE CASE

ITA 121/2025 concerned only Tribunal appeal 250/Bang/2025 for AY 2020-21, part of the common ITAT order dated 28 May 2025. The Additional/JCIT(A)-1, Jaipur had rejected the first appeal on limitation on 13 December 2024.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The explanation for inordinate delay was the trustees' ill health, without supporting material. The ITAT found no infirmity. The High Court found no perversity and noted that connected ITAs 122 and 123/2025 had been dismissed on 1 August 2025.

Source: PDF p.3, paras 2–4

03 JUDICIAL DECISION

No substantial question of law arose. The appeal was dismissed and pending applications disposed of.

Source: PDF pp.3–4, paras 4–6

04 OUTCOME / IN WHOSE FAVOUR

Revenue successful on limitation; no determination of the society's substantive tax claim.

Source: PDF pp.3–4

05 EXPERT COMMENTS

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

Evidence was the missing link: The explanation identified illness but supplied no material showing its effect on filing. A useful condonation record would connect the medical circumstances, the persons responsible for the society's affairs and the period of default. Mere repetition of an unsupported explanation did not reveal perversity in the appellate refusal. (PDF p.3, paras 2–4)

This is a distinct assessment-year appeal: Although the Tribunal disposed of three years together, this judgment expressly confines itself to AY 2020-21. The August judgment concerned the other two years. The shared reasoning does not make ITA 121/2025 a duplicate disposal or permit importing another year's delay duration into it. (PDF pp.2–3)

The result is procedural, with a final appellate effect: The first appeal remained barred, and the High Court closed this appeal and its pending applications. The order does not examine exemption eligibility, quantify additions or direct a fresh hearing. It should be used for its treatment of the unsupported delay explanation, not as a merits ruling against charitable status. (PDF pp.2–4)

Source: PDF p.3, paras2–4

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.