HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1ST DAY OF AUGUST, 2025

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE C M JOSHI

INCOME TAX APPEAL NO. 122 OF 2025 AND

INCOME TAX APPEAL NO. 123 OF 2025

IN ITA No. 122/2025

BETWEEN:

1. CHILUME SOCIAL SERVICE SOCIETY
   18, 5TH CROSS, KAMANNAHALLI
   ST. THOMAS TOWN S.O.
   BANGALORE NORTH
   BANGALORE - 560 084
   KARNATAKA, INDIA
   PAN AAATC9991L
   REPRESENTED BY A V JOSEPH

…APPELLANT

(BY SRI. A MAHESH CHOWDHARY, ADVOCATE)

Digitally signed by AMBIKA H B
Location: High Court of Karnataka

AND:

1. THE INCOME TAX OFFICER
   (EXEMPTIONS) WARD -1
   UNITY BUILDING ANNEXE
   MISSION ROAD
   BANGALORE - 27

…RESPONDENT

THIS INCOME TAX APPEAL IS FILED UNDER SECTION 260-A OF THE INCOME TAX ACT, 1961, PRAYING TO SET ASIDE THE APPELLATE ORDER DATED 28.05.2025 IN ITA NO.249/BANG/2025 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, BANGALORE FOR THE A.Y.2018-19 VIDE ANNEXURE-A.

IN ITA NO. 123/2025

BETWEEN:

1. CHILUME SOCIAL SERVICE SOCIETY
   18, 5TH CROSS, KAMANNAHALLI
   ST. THOMAS TOWN S.O.
   BANGALORE NORTH
   BANGALORE - 560 084
   KARNATAKA, INDIA
   PAN AAATC9991L
   REPRESENTED BY A V JOSEPH

...APPELLANT

(BY SRI. A MAHESH CHOWDHARY, ADVOCATE)

AND:

1. THE INCOME TAX OFFICER
   (EXPEMTIONS) WARD-1
   UNITY BUILDING ANNEXURE
   MISSION ROAD
   BANGALORE - 27

...RESPONDENT

THIS INCOME TAX APPEAL IS FILED UNDER SECTION 260-A OF INCOME TAX ACT 1961, PRAYING TO SET ASIDE THE ORDER DATED 28.05.2025 IN ITA NO.248/ BANG/2025 PASSED BY THE INCOME-TAX APPELLATE TRIBUNAL, 'A' BENCH, BENGALURU, FOR THE ASSESSMENT YEAR 2015-16 VIDE ANNEXURE-A.

THESE APPEALS, COMING ON FOR ADMISSION, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU ,CHIEF JUSTICE
and
HON'BLE MR. JUSTICE C M JOSHI

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU,CHIEF JUSTICE)

1. The appellant [**Assessee**] has filed the present appeals impugning a common order dated 28.05.2025 passed by the Income Tax Appellate Tribunal [**ITAT**] in ITA Nos.248 to 250/Bang/ 2025. The above captioned ITA No.122/2025 is an appeal against the impugned order insofar as it relates to ITA No.249/Bang/2025 in respect of the Assessment Year [**AY**] 2018-19. And, ITA No.123/2025 is an appeal against the impugned order insofar as it relates to ITA No.248/Bang/ 2025 in respect of AY 2015-16.

2. The Assessee had filed appeals before the learned ITAT assailing the orders dated 13.12.2024, passed by the learned Commissioner of Income Tax (Appeals) [**CIT(A)**]. The said appeals were rejected as the learned ITAT found no infirmity with the decision of the learned CIT(A) dismissing the appeals preferred by the Assessee against the assessment orders in respect of the relevant assessment years, on account of delay. The learned

CIT(A) had declined to condone the inordinate delay of seven years in filing the appeals.

3. The only explanation provided by the Assessee for delay in filing the appeals was that the trustee was suffering from adverse health conditions. Concededly, no material was furnished to substantiate the aforesaid contention. The learned CIT(A) also noticed that the income tax return filed by the Assessee for one of the assessment years was also delayed and the reasons provided for the delay in a letter addressed to the Principal Commissioner of Income Tax was identical to the one proffered for explaining the delay in filing the appeals; that is, the trustee was suffering from adverse health issues. Thus, not only was the filing of the return delayed for the reason of adverse health issues of the trustee but, the seven years of delay thereafter was also sought to be explained for the very same reason.

4. Being aggrieved by the orders passed by the CIT(A), the Assessee preferred the abovementioned appeals before the ITAT. However, the ITAT found no grounds to fault the decision of the CIT(A).

5. We are unable to accept that either the learned CIT(A) or the ITAT has failed to exercise its discretion or that the decision suffers from any perversity. Plainly, in the given facts and circumstances of the present case, no substantial question of law arises for consideration of this Court.

6. The appeals are, accordingly, dismissed.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C M JOSHI)
JUDGE

AHB
List No.: 1 Sl No.: 7