HC-KAR

NC: 2025:KHC:35208-DB
ITA No. 121 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF SEPTEMBER, 2025

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE C M JOSHI

INCOME TAX APPEAL NO.121 OF 2025

BETWEEN:

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

...APPELLANT

(BY SRI. A MAHESH CHOWDHARY, ADVOCATE)

AND:

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

THE INCOME TAX OFFICER (EXEMPTIONS)
WARD-1, UNITY BUILDING ANNEXE,
MISSION ROAD,
BANGALORE - 560027

...RESPONDENT

ITA IS FILED UNDER SECTION 260-A OF THE INCOME ACT 1961, PRAYING TO SET ASIDE THE APPELLATE ORDER DATED 28.05.2025 IN ITA NO.250/BANG/2025 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, A BENCH, BANGALORE FOR THE A.Y.2020-21 VIDE ANNEXURE - A.

THIS APPEAL, COMING ON FOR ORDERS, 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 appeal under Section 260-A of the Income Tax Act, 1961 **[the Act]**, impugning an order dated 28.05.2025 passed by the Income Tax Appellate Tribunal **[ITAT]** in ITA Nos.248 to 250/Bang/2025 in respect of Assessment Years [AY] 2015-16, 2018-19 and 2020-21.

2. The present appeal is confined to the impugned order insofar as it relates to ITA No.250/Bang/2025 for AY 2020-21. The assessee has filed the said appeals before the learned ITAT impugning the order dated 13.12.2024 passed by the learned Additional/JCIT(A)-1, Jaipur, whereby the assessee's appeals were rejected on the ground of limitation. Concededly, the appeals were filed

after an inordinate delay. The delay was sought to be explained on account of the ill health of the trustees. The learned ADDL/JCIT (A)-1 had not accepted the said explanation for the reason that no material was furnished by the assessee to substantiate the said explanation. The learned ITAT found no infirmity with the decision of the learned ADDL/JCIT (A)-1 and accordingly, dismissed the appeal.

3. The connected appeals [ITA Nos.122/2025 and 123/2025] arising from the common impugned order were also dismissed by this Court vide order dated 01.08.2025.

4. We are unable to accept that the impugned order 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. This appeal must suffer the same fate as ITA Nos.122/2025 and 123/2025.

5. The Appeal is accordingly dismissed.

6. Pending applications if any stands disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C M JOSHI)
JUDGE

KG
List No.: 1 Sl No.: 24