

आयकर अपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM

श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष

BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. No.95, 96 & 97/Viz/2021

(निर्धारण वर्ष / Assessment Year : 2016-17, 2017-18 & 2018-19)

M/s. Yanam Old Age Home,
C/o. Yanam Old Age Home,
D.No.7-4-055, Old Rajeev Nagar,
Yanam, Yanam District, UT
Puducherry – 533464.
PAN: AAAJY 0022 C

(अपीलार्थी/ Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यार्थी की ओर से / Respondent by

सुनवाई की तारीख / Date of Hearing

घोषणा की तारीख/Date of
Pronouncement

Vs. Commissioner of Income Tax
(Exemptions),
Hyderabad.

(प्रत्यर्थी/ Respondent)

Sri GVN Hari, Advocate

Sri MN Murthy Naik, CIT-DR

05/07/2022

06/07/2022

ORDER

PER DUVVURU RL REDDY, Judicial Member :

All the captioned appeals are filed by the assessee against the orders of the Ld. CIT (Exemptions), Andhra Pradesh, Telangana & Odisha, Hyderabad in F.No. CIT(E)/Hyd/55/119(2)(b)/2019-20, dated 17/02/2019 for the AY 2016-17, 2017-18 and 2018-19.

2. At the outset, we noted from the orders of the Ld. CIT(E) that the assessee - M/s. Yanam Old Age Home - has filed an application U/s. 119(2)(b) of the IT Act, 1961 before the Ld. CIT(E) for condonation of delay in filing Form 10B online for the AY 2016-17, 2017-18 and 2018-19. After considering the facts and circumstances of the case, the Ld. CIT(E) rejected the assessee's application for condonation of delay in filing Form 10B for AY 2016-17, 2017-18 and 2018-19 vide his orders dated 17/2/2019. Against these orders of the Ld. CIT(E), the assessee filed the instant appeals before the Tribunal.

3. At the time of hearing, the Bench has raised a query whether the orders passed by the Ld. CIT(E), Hyderabad U/s. 119(2)(b) of the IT Act, 1961 are appealable orders before the Income Tax Appellate Tribunal or nor? In response the Ld. AR and the Ld. DR are in concord with the view of the Bench that the instant appeals are not maintainable since the issue involved in these appeals is not the subject matter of appeal before the Income Tax Appellate Tribunal. Accordingly, the present appeals filed by the assessee are dismissed as they are not maintainable.

4. In the result, all the three appeals filed by the assessee are dismissed as not maintainable.

Pronounced in the open Court on the 06th July, 2022.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Dated : 06.07.2022

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Yanam Old Age Home, C/o. Yanam Old Age Home, D.No.7-4-055, Old Rajeev Nagar, Yanam, Yanam District, UT Puducherry – 533464.
2. राजस्व/The Revenue – The Commissioner of Income Tax (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad, Telangana – 500004.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam