

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.250/Chny/2021
निर्धारण वर्ष/Assessment Year: 2018-19

St. Mary's Cathedral Trust,
12, A, Convent Road, Bishop's
House, Melapudur,
Tiruchirappalli 620 001.

Vs. The Commissioner of
Income Tax (Exemptions),
Aayakar Bhavan, Annex Building, No.
121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

[PAN:AAGTS4037F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri V.S. Jayakumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri Guru Bashyam, CIT DR
सुनवाई की तारीख/ Date of hearing : 29.08.2022
घोषणा की तारीख /Date of Pronouncement : 29.08.2022

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Exemptions), Chennai dated 30.05.2019.

2. The appeal filed by the assessee is delayed by 715 days in filing the appeal before the Tribunal. The assessee filed a petition in the form of an affidavit, wherein, the assessee submits that Dr. Antony Devotta was the Managing Trustee of the Trust and in his middle

seventies, while as Managing Trustee, he was looking after the affairs of the Trust. At the time of receipt of the order through the e-portal on 18.07.2019, he was seriously ill. Therefore, the receipt of the order went unnoticed. He died of his illness on 15.10.2019. After his demise, the religious hierarchy appointed his successor only on 11.07.2021 Mr. K. Devaraj (Deponent herein), was appointed as the Managing Trustee on 15.07.2021. After going through the records of the trust, which were left unattended, he directed his office to initiate appropriate remedial action. Thereby, there was a delay of 715 days in filing the appeal. In view of the above, the Id. Counsel for the assessee has prayed for condoning the delay and admitting the appeal for adjudication. The Id. DR has not seriously object to the submissions of the Id. Counsel. Since the assessee was prevented by reasonable cause for the delay in filing the appeal before the Tribunal, the delay is condoned and admitted the appeal for adjudication.

3. When the appeal was taken up for hearing, by filing a petition dated 29.08.2022, the Id. Counsel for the assessee has submitted that he has been instructed by the assessee and his representative to withdraw the above appeal and accordingly, the Id. Counsel prayed for withdrawal

of the appeal, against which, the Id. DR has not opposed to the submissions of the learned Counsel. In view of the above, the appeal filed by the assessee is dismissed as withdrawn.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 29th August, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 29.08.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR &
6. गार्ड फाईल/GF.