

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE MS.SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRIB.M. BIYANI, ACCOUNTANT MEMBER

(Conducted through Virtual Court)

ITA No.136/Ind/2021
Assessment Year: 2017-18

M/s. ShrimatMahrajaJagdevraoP awarSmritiShikshaSanstha Dhar	<u>बनाम/Vs.</u>	CIT(Exemption) Bhopal
(Appellant / Assessee)		(Respondent / Revenue)
PAN: ABMFS9101P		
Assessee by	None	
Revenue by	Shri P.K. Mishra, CIT-DR	
Date of Hearing	22.12.2022	
Date of Pronouncement	23.12.2022	

आदेश/ O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by appeal-order having DIN No.ITBA/COM/F/17/2020-21/1031767508(1) dated 25.03.2021 passed by learned Commissioner of Income-Tax (Exemption), Bhopal at JABAL u/s 119(2)(b) whereby the assessee's application dated 22.01.2022 for condonation of delay in filing form no.10BB for assessment year 2017-18 was rejected.

2. The appeal was heard on 20.10.2022. Subsequently, on perusal of case records it was found that the appeal is filed against the order passed by lower authorities u/s 119(2)(b) of the Income Tax Act 1961. But however,

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there is no provision in section 253(1) of Income Tax Act to file such an appeal. Hence the case was reposted for clarification.

3. Today, when the case was called, non-appeared on behalf of the assessee. Ld. DR representing the revenue was available. Therefore, appeal is preceded for hearing ex-parte the assessee.

4. On perusal of section 253(1), it is found that there is no provision for filing of appeal by assessee against an order passed by authorities u/s 119(2)(b) of the Act, ld. DR also agree to this. Therefore, the present appeal is not maintainable. Being so we hereby dismissed this appeal.

5. In the result, this appeal of assessee is dismissed.

Order pronounced as per Rule 34 of I.T.A.T. Rules, 1963 on 23/12/2022.

Sd/-

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 23.12.2022

Patel/Sr. PS

*Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File*

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*

Assessment year 2017-18

1.	Date of taking dictation	22.12.22
2.	Date of typing & draft order placed before the Dictating Member	22.12.22
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	22.12.22
4.	Date on which the fair order is placed before the Dictating Member for pronouncement	
5.	Date on which the file goes to the Bench Clerk	
6.	Date on which the file goes to the Head Clerk	
7.	Date on which the file goes to the Assistant Registrar for signature on the order	
8.	Date of dispatch of the Order	