

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.893/Chny/2020**

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| M/s. Pathinen Siddhar Thirusabhai Plot No.42, Erani Street, Kattupakkam, Chennai – 600 056. | बनाम/ Vs. | CIT (Exemptions) Chennai. |
| स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AACTP-1791-P | | |
| (□ पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओरसे/ Appellant by | : | Shri S. Girish Kumar (Advocate) – Ld. AR |
| प्रत्यर्थी की ओरसे/ Respondent by | : | Shri M. Murali (CIT) –Ld. DR |
| सुनवाई की तारीख/ Date of Hearing | : | 12-04-2023 |
| घोषणा की तारीख / Date of Pronouncement | : | 19-04-2023 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by denial of registration u/s 12AA vide impugned order dated 30-09-2013, the assessee is in further appeal before us. The impugned order has been passed by Ld. Director of Income Tax (Exemptions), Chennai [DIT(E)]. The Ld. CIT-DR, at the outset, pleaded for dismissal of the appeal on the ground of delay. The Ld. CIT-DR also submitted that the trust deed has been amended by the assessee subsequently and new registration has already been granted to the assessee vide order dated 26-09-2020. A copy of the same has been placed on record.

2. Upon perusal of case records, we find that the registry has noted delay of 263 days in the appeal which is calculated from 17-12-2019 i.e., the date as mentioned by the assessee in Column No.3 of Form No.36. However, as computed from the date of impugned order, the delay is for more than 7 years. The assessee has sought condonation of the same on the strength of an affidavit filed by one of the trustees of the assessee trust. It has been submitted that the impugned order was not communicated to the assessee and the fact of rejection of registration came to light only when the intimation u/s 143(1) was received for AY 2018-19 on 21-05-2019 treating the assessee as an 'Association of Person'. Considering the same, the present appeal has been filed. The Ld. CIT-DR, on the other hand, drew attention to the date of impugned order and opposed condonation of delay of more than 7 years.

3. We find that the assessee filed Form No.10A on 25-03-2013 seeking registration u/s 12AA. The registering authority, after perusal of the same, refused registration vide impugned order dated 30-09-2013. During the course of proceedings, Trustee of the assessee trust appeared before Ld. DIT(E) and made representation without any success. A copy of the impugned order was also forwarded to the assessee which is evident from the concluding part of impugned order. Under these circumstances, the averments made in the affidavit are not, at all, acceptable. Therefore, without there being any reasonable cause, we refuse to condone inordinate delay of more than 7 years. Another aspect is that the trust deed has subsequently been amended and registration has also been granted to the assessee as rightly pointed out by Ld. CIT-DR. The assessee cannot seek multiple

registrations. Therefore, we dismiss the appeal at its very threshold for want of condonation of delay.

4. The appeal stand dismissed in terms of our above order.

Order pronounced on 19th April, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई / Chennai; दिनांक / Dated : 19-04-2023

EDN/-

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF