

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No:- 30/Del/2019

Distributed Solar Power Association, New Delhi.	Vs.	CIT(E), New Delhi.
PAN No: AADAD1481C		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri T James Singson, CIT(DR)

Date of Hearing : 06.09.2023
Date of Pronouncement : 14.09.2023

ORDER

PER ANUBHAV SHARMA, JM

This appeal has been preferred by the Assessee against the order dated 28.09.2018 in case No. CIT(E)/12A/D-2048/2018-19/9037 passed by Commissioner of Income Tax (Exemption), New Delhi, dismissing application for Registration u/s 12A of the Income Tax Act, 1961 (hereinafter referred as 'the Act')

2. None appeared by the assessee and the case was called for hearing and the record shows notices have been issued to the assessee on various occasion. The

impugned order U/s 12AA of the Act was passed on 28.9.2018 and appeal was instituted on 03.01.2019 with a delay of 37 days. Earlier on 8.2.2022, the Bench has observed that the assessee is directed to remove the defect in the appeal as no application for condonation of delay has been filed. The record shows the condonation of delay application is on record, which has no facts necessary to adjudicate the question on sufficiency of reasons. The affidavit filed along with the application also does not disclose such facts and even is not attested as required under the law. In the light of aforesaid facts, **the appeal is dismissed barred by limitation.**

Order pronounced in the Open Court on 14.09.2023

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 14 /09/2023.

Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	