



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA Nos.259 to 262/CTK/2023
Assessment Years : 2017-18 to 2020-2021

Institute of Management and Information Science, Swagat Vihar, Bankuala, Bhubaneswar-751 002	Vs.	CIT (Exemptions), Hyderabad
PAN/GIR No.AAATI 2941 Q		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Charan Dass, Sr. DR

Date of Hearing : 09/10/2023
Date of Pronouncement : 09/10/2023

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(Exemptions). Hyderabad all dated 7.6.2023 in Appeal No.ITBA/COM/F/17/2023-24/1053599860(1) for the assessment years 2017-18 to 2020-2021, respectively.

2. None appeared on behalf of the assessee when the matter was called on for hearing. However, separate adjournment petitions dated

9.10.2023 in respect of each appeal are placed on record to adjourn the appeals till 1st week of November on the ground that the Id AR is preoccupied on the date fixed for hearing. Since the matter can be decided in the absence of the assessee, we reject the adjournment petitions and proceed to dispose of the appeals on merits.

3. Shri Charan Dass, Id Sr DR appeared for the revenue.

4. We have heard Id Sr DR and perused the materials on record. A perusal of orders of the Id CIT(E) show that the assessee had filed condonation application for delay in filing Form 10BB for the assessment years 2017-18 to 2020-21. The assessee was requested to furnish certain information justifying its application for condonation of delay. As there was no sufficient reason which prevented the assessee from filing the same within the due date, the Id CIT(E) rejected the applications and dismissed the appeals. Against the rejection of appeals by the Id CIT(E), the assessee has filed appeals before the Tribunal.

5. We observe that no appeal against the order passed by the Id Commissioner under section 119(2)(b) is maintainable before the Tribunal. We further note that against such type of orders i.e. order passed under section 119()(b) can be appealed directly to the Secretary, CBDT or can be challenged through Writ before the Hon'ble Jurisdictional High Court. Therefore, we reject the appeals treating the same as infructuous..

6. In the result, appeals filed by the assessee stand dismissed.

Order dictated and pronounced in the open court on 09/10/2023.

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER
Cuttack; Dated 09/10/2023
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Institute of Management and Information Science, Swagat Vihar, Bankuala, Bhubaneswar-751 002
2. The respondent: CIT (Exemptions), Hyderabad
3. The CIT(A)- concerned
4. DR, ITAT, Cuttack
5. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack