

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री महावीर सिंह, माननीय उपाध्यक्ष, एवं
श्री मंजूनाथा.जी, माननीय लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI MANJUNATHA.G, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.925/Chny/2023
निर्धारण वर्ष /Assessment Year: 2018-19

M/s.Neyveli Educational Trust, 1, Kellakollai, Kumbakonam Main Road, Marungur Post, Panruti-607 103. [PAN: AAATN 8515 F] (अपीलार्थी/Appellant)	v.	The Income Tax Officer- (Exemptions), Ward-2, Chennai. (प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing	:	25.01.2024
घोषणा की तारीख /Date of Pronouncement	:	25.01.2024

आदेश / ORDER

PER MANJUNATHA.G, AM:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi, dated 23.08.2022, and pertains to assessment year 2018-19.

2. The brief facts of the case are that the assessee is a Trust filed its return of income for AY 2017-18 on 30.03.2018 admitting 'NIL' total income

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after claiming exemption u/s.11 of the Income Tax Act, 1961 (in short "the Act"). The assessment has been completed u/s.143(3) of the Act on 18.03.2021 by making addition of Rs.17,67,500/- by rejecting exemption claimed u/s.11(1A) of the Act. The assessee carried the matter in appeal before the First Appellate Authority, but could not succeed. The Ld.CIT(A) for the reasons stated in their appellate order dated 23.08.2022, dismissed the appeal and upheld additions made towards income. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

3. None appeared for the assessee. We have heard the Ld.DR, perused the materials available on record and gone through orders of the authorities below. We find that the appeal filed by the assessee is defective on two counts. The first defective is delay in filing of the appeal. The Registry has noticed 307 days delay in filing of the appeal. The assessee neither filed any petition for condonation of delay nor explained the reasons. The second defective is incorrect particulars in Form No.36 filed by the assessee. On one hand, it was stated that the appellant is Shri S. Rajendran, on the other hand, it was stated that the appellant is Neyveli Educational Trust. We cannot make out who is assessee in the present appeal, whether it is Shri S.Rajendran individual or Neyveli Educational Trust. Further, Form No.36 filed by the assessee is defective, because, there is no verification as required under the law as specified in Form No.36 itself. From the above, it is abundantly clear that the appeal filed by the

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assessee is defective which cannot be admitted, and thus, appeal filed by the assessee is dismissed as unadmitted for defects.

4. In the result, appeal filed by the assessee is dismissed as unadmitted for defects.

Order pronounced on the 25th day of January, 2024, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /**VICE PRESIDENT**

Sd/-
(मंजूनाथा.जी)
(MANJUNATHA.G)
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 25th January, 2024.
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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