

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.486/Ind/2023
Assessment Year: 2017-18

Sindhu Sewa Mandal Dharmarth Trust, 2, Ramkrishna Colony, Dewas Road, Ujjain. (Appellant / Assessee)	<u>बनाम/Vs.</u>	CIT(Exemption) Bhopal (Respondent / Revenue)
PAN: AAATS8149J		
Assessee by	Shri Rajendra Sodani, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	13.03.2024	
Date of Pronouncement	14.03.2024	

आदेश / O R D E R

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

Feeling aggrieved by Order having DIN - ITBA/COM/F/17/2023-24/1057013310(1) dated 12.10.2023 passed by learned Commissioner of Income-Tax (Exemption), Bhopal u/s 119(2)(b) of Income-tax Act, 1961 whereby and whereunder the assessee's application for condonation of delay in filing Form No. 10 for assessment year 2017-18 had been rejected, the assessee has filed this appeal before us on the grounds mentioned in Form No. 36 (Appeal Memo).

2. Heard the learned Representatives of both sides and case record perused.

3. It emerged during hearing that the present appeal has been filed against the Order passed by lower authority u/s 119(2)(b) of the Income Tax Act, 1961. But, however, there is no provision in section 253(1) of Income Tax Act, 1961 to file such an appeal by assessee against an Order passed by authorities u/s 119(2)(b). Therefore, the present-appeal is not maintainable. Being so, we hereby dismiss this appeal. However, the assessee is at liberty to avail appropriate remedy in accordance with law.

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

Order pronounced in open court on 14.03.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 14.03.2024
CPU/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*