

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.339/Chny/2024

Velu Social Active Public Charitable
Trust, 163/18, Rail Nagar, 4th Street,
Tenkasi, Tamil Nadu 627 811.
[PAN: AAAATV9863A]

Vs. The Commissioner of Income Tax
[Exemptions],
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri Nilay Baran Som, CIT
सुनवाई की तारीख/ Date of hearing : 27.05.2024
घोषणा की तारीख /Date of Pronouncement : 29.05.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is against the order dated 04.03.2023 passed by the Id. CIT(A) [NFAC] for rejecting the application filed in Form 10AB under section 12A(1)(ac)(ii) of the Income Tax Act, 1961 ["Act" in short].

2. We find that this appeal filed with a delay of 280 days, but, no petition filed to condone the said delay. The ITAT Registry has issued notice dated 24.04.2024 intimating the assessee to file delay condonation petition. The assessee called, absent, and therefore, we proceed to decide the appeal on merits after hearing the Id. DR.

3. We find that the impugned order was passed on 04.03.2023 and the assessee was required to file the appeal within 60 days. However, the appeal was filed on 07.02.2024 and as discussed above, no petition for condonation of delay was filed stating reasonable cause which really prevented the assessee not filing the appeal in time. Having no petition for condonation of delay of 280 days in filing the appeal, the appeal filed by the assessee is liable to be dismissed *in limine*.

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

Order pronounced on 29th May, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 29.05.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.