

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.823/Chny/2024

Association of Management of
Private Schools, 2 Floor, UO 206 A,
Raheja Enclave, 1074 Avinashi Road,
Coimbatore 641 018.

Vs. The Commissioner of
Income Tax (Exemption),
Aayakar Bhawan – Annexe Building,
No. 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

[PAN: AAEEAA4290R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT
सुनवाई की तारीख/ Date of hearing : 22.05.2024
घोषणा की तारीख /Date of Pronouncement : 22.05.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 21.09.2022 passed by the Id. Commissioner of Income Tax (Exemption), Chennai rejecting Form No. 10AB seeking registration under section 12AB of the Income Tax Act, 1961 ["Act" in short].

2. We find that this appeal is filed with a delay of 494 days. The assessee filed petition for condonation of delay in support of notarized affidavit. In the petition, the assessee has submitted as under:

The captioned appeal was filed in the Registry of the Appellate Tribunal on 28.03.2024 and the said appeal was filed beyond the limitation period by 494 days. The delay in filing the appeal before the Bench was neither wilful nor deliberated but due to circumstances beyond the control of the Petitioner/Appellant.

The impugned rejection order dated 21.09.2022 passed by the NFAC ought to have been challenged on or before the prescribed due date but the appellant association had filed the appeal with a delay of 494 days due to the reasons stated below.

The Appellant filed Form 10AB on 31.03.2022 seeking renewal registration u/s 12A(1)(ac) (iii) of the Act and following which a notices were sent on 24.08.2022 and 07.09.2022 for which the appellant association had failed to reply due to change in the management of association leading to confusion and chaos within the management due to which the CIT(E) h passed an ex parte order rejecting the registration of the Appellant Association for non compliance.

However, the new management was not put to the notice of the above development resulting in delayed appeal against the rejection order dated 21.09.2022. Moreover, the Appellant Association was/is enjoying the benefits of the provisional registration till the AY 2026-27 which resulted in confusion within the management.

However, the Appellant Association on noticing the rejection order so for the advice of the Chartered Accountant who had advised management to file an appeal following which the present appeal was with the help of the Chartered Accountant.

The complexities revolving around the registration process of a Trust u/s 12A and 80G coupled with confusion within the Association resulted in the delay of 494 days. In such circumstances, the Petitioner pleads that the delay in filing the appeal may be condoned in view of the hardships and reasons stated above in the interest of justice.

3. On perusal of the condonation petition, we find that the assessee could not file the appeal in time due to change of management of its Association.

4. The Id. DR Shri A. Sasikumar, CIT vehemently opposed in condoning the delay and argued that no sufficient cause for the delay was shown by the assessee in the said petition. We note that change of management of association alone is not a sufficient cause in explaining the delay. Therefore, the petition seeking condonation of delay of 494 days in filing the appeal is rejected. Since we have rejected the petition for condonation of delay, the appeal filed by the assessee is not maintainable and dismissed accordingly.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 22nd May, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 22.05.2024

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.