

।आयकरअपीलीयअधिकरण "बी" न्यायपीठपुणेमें।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B" :: PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकरअपीलसं. / ITA No.1350/PUN/2023

निर्धारणवर्ष / Assessment Year : -

Pune Mathadi Hamal and Other Manual Workers Board, Shramashakti Bhavan, Coomercial Plot No.1, Market Yard, Pune – 411037. PAN: AAALP0097L	V S	The Commissioner of Income Tax, Exemption, Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Vipul Joshi – AR
Revenue by	Shri Ajay Kumar Keshari & Shri Rajesh Gawali – DR's
Date of hearing	17/04/2024
Date of pronouncement	27/06/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the assessee against the order u/sec.12A of the Act dated 02.10.2021.

2. At the first instance, it is observed that this appeal is delayed by 737 days. The Assistant Commissioner of Labour who is the Chairman of Pune Mathadi and Hamal and Other Manual Workers Board filed an affidavit dated 07.12.2023. The only reason

pleaded by the assessee in the affidavit is that they were under the impression that the registration u/sec.12A will be applicable for earlier assessment years also. It is observed that the assessee failed to justify delay of 737 days. There is no sufficient cause for such inordinate delay. Therefore, appeal of the assessee is dismissed without going into merits of the case.

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

Order pronounced in the open Court on 27<sup>th</sup> June, 2024.

**Sd/-**  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 27<sup>th</sup> June, 2024/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, “बी” बेंच,  
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.