

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.1234/Chny/2024

Rjavignesh Educational Trust,  
XX, Perambalur Main Road,  
Melamuthur Post, Kunnam Taluk,  
Perambalur 621 714.

Vs. The Commissioner of  
Income Tax (Exemptions),  
Chennai.

[PAN: AAATR9809C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT  
सुनवाई की तारीख/ Date of hearing : 01.07.2024  
घोषणा की तारीख /Date of Pronouncement : 03.07.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 20.12.2022 passed by the Id. CIT(E) Chennai.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and treated exparte.

3. We find that this appeal was filed with a delay of 443 days. The assessee filed petition explaining the reasons for the said delay. On perusal of the said petition, we note that the President of the assessee trust has not noticed the order of rejection uploaded in the e-filing portal due to health issues for past 14 months, further it was also stated that no one in the assessee trust noticed the order of rejection by the Id. CIT(E), Chennai. We find, according to delay condonation petition, that the President of assessee trust was not well and further no one in the assessee trust noticed the order passed by the Id. CIT(E), in our opinion, are not valid reasons to explain abnormal delay of 443 days, therefore, we hold, no sufficient cause shown by the assessee in explaining the delay of 443 days, which really prevented the assessee to file the appeal in time. On perusal of the impugned order, we note that no representation whatsoever made by the assessee before the Id. CIT(E) which is clear from para 6 of the impugned order. Taking into account the facts and circumstances of the case, we find no valid reason explained for the delay of 443 days. Thus, the delay condonation petition is rejected and in view of the

same, the issues raised in the grounds of appeal, on merits, become infructuous and accordingly dismissed.

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

Order pronounced on 03<sup>rd</sup> July, 2024 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 03.07.2024

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.