

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. 56/Ind/2024
Assessment Year : 2021-22

Ranjeetsingh Kesharimal Befna Shiksha Samiti, Meghnagar	<u>बनाम/Vs.</u>	Commissioner of Income-tax (Exemption), Bhopal
(Appellant / Assessee)		(Respondent / Revenue)
PAN: AABAR5351F		
Assessee by	Shri Yash Kukreja, AR	
Revenue by	Shri Ram Kumar Yadav, CIT DR	
Date of Hearing	15.07.2024	
Date of Pronouncement	15.07.2024	

आदेश / O R D E R

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

Feeling aggrieved by Order having DIN - ITBA/COM/F/17/2023-24/1056907537(1) dated 09.10.2023 passed by learned Commissioner of Income-Tax (Exemption), Bhopal u/s 119(2)(b) of Income-tax Act, 1961 by which the assessee's application for condonation of delay in filing Form No. 10B for assessment year 2021-22 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. The registry has informed that the present appeal was filed on 19.01.2024 after a delay of 42 days. On detailed scrutiny, it is found that the assessee e-filed appeal within statutory time on 07.12.2023 without any delay and subsequently filed physical papers on 19.01.2024. Therefore, the objection of registry regarding delayed filing is dissolved and the appeal is treated as filed within time.

4. Ld. AR for assessee is fair enough in agreeing that the present appeal has been filed assailing 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 u/s 119(2)(b). Such a decision has already been taken by Indore Bench of ITAT in **ITA No.486/Ind/2023 Sindhu Sewa Mandal Dharmarth Trust Vs. CIT(Exemption), Bhopal** and **ITA No.136/Ind/2021 Shrimat Maharaja Jagdevrao Pawar Smriti Shiksha Sanstha Vs. CIT(Exemption), Bhopal**. Following the same, the present appeal is not maintainable and dismissed *in limine*. However, the assessee is at liberty to avail appropriate alternative remedy, if any, available in law.

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

Order pronounced in open court on 15.07.2024 immediately after conclusion of hearing and reduced in writing subsequently.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 15.07.2024

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