

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

**श्रीदुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष  
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &  
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.49/Viz/2024  
(निर्धारण वर्ष / Assessment Year : - )**

Baptist Women Welfare and  
Evangelistic Work  
D.No.67-11-4, Lal Bahadur Nagar  
Kakinada

**[PAN :AADAB0707D]**

**(अपीलार्थी/ Appellant)**

Vs. Income Tax Officer  
(Exemptions),  
Rajahmundry.

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Shri G.V.N. Hari, AR

प्रत्यर्थी की ओर से / Respondent by

: Dr. Satyasai Rath, CIT(DR)

सुनवाई की तारीख / Date of Hearing

: 30.04.2024

घोषणा की तारीख/Date of Pronouncement

: 26.07.2024

**आदेश /ORDER**

**Per Shri Duvvuru RL Reddy, Judicial Member :**

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Exemptions) [CIT(E)], Hyderabad vide Order DIN & Notice No. ITBA/EXM/F/EXM45/2022-23/1045882252(1) dated 23.09.2022 with the delay of 294 days.

2. The assessee filed a petition for the condonation of delay and submitted that the appeal against the order of the Ld.CIT(E) dated

23.09.2022 rejecting the application filed by the assessee for registration u/s 12AB ought to have been filed on or before 22.11.2022, but the assessee could file appeal only on 13.02.2024 with the delay of 294 days, due to the fact that the notices and the order passed by the Ld.CIT(E) were not sent to the email account of the assessee registered in income tax portal. The President and other members of the assessee are not well versed with using the income tax portal. The return of income for A.Y.2022-23 was filed on 18.08.2022 and the return for the next year i.e. A.Y.2023-24 was filed on 20.11.2023. Therefore, during the period from August, 2022 to November, 2023, the President had no occasion to contact the assessee's auditor. Further, the President was of the view that the hearing notices would be sent by post or by email. Therefore, he was under the impression that their application was not yet taken for disposal. It was only at the time of filing the return of income for A.Y.2023-24, i.e. in the month of November, 2023, the status of the application was verified and the order of the Ld.CIT(E) was noticed. After consulting a local consultant and as he did not take any action immediately, the assessee consulted the present counsel and filed appeal before the Tribunal on 13.02.2024. The assessee submitted that the delay in filing the appeal was due to the reasons explained above, which were

neither intentional nor deliberate and beyond the control of the assessee. He, therefore, pleaded to condone the delay of 294 days and admit the appeal for hearing.

3. On the other hand, the Ld. DR submitted that the assessee has not filed any cogent reasons to explain the huge delay of 294 days except pleading that they were not well versed with the Income Tax portal but this reason itself is not sufficient to condone such huge delay. Therefore, the Ld. DR pleaded to uphold the decision of the Ld. CIT(E).

4. We have gone through the condonation petition filed by the assessee and find that the reasons furnished by the assessee are not convincing and reasonable. When the assessee files appeal before the CIT(E), the onus is on the assessee to be vigilant about the further course of proceedings, which the assessee failed to do so. Considering the facts and circumstances of the case and on careful perusal of the order of the Ld. CIT (E), we are of the opinion that the Ld. CIT(E) has rightly dismissed the appeal of the assessee, as the assessee has not furnished any information or documentary evidence as called for by the Ld. CIT(E). Thus, in our considered view there is no infirmity in the order of the Ld. CIT(E) while dismissing the assessee's appeal and accordingly it does not call for any

interference. In view of the same, the appeal filed by the assessee is dismissed.

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

Order pronounced in the open court on 26<sup>th</sup> July, 2024.

<p>Sd/-          (एस बालाकृष्णन)  <b>(S.BALAKRISHNAN)</b>  <b>लेखा सदस्य/ACCOUNTANT MEMBER</b>          Dated : 26.07.2024  <i>L.Rama, SPS</i></p>	<p>Sd/-          (दुव्वूरु आर.एल रेड्डी)  <b>(DUVVURU RL REDDY)</b>  <b>न्यायिक सदस्य/JUDICIAL MEMBER</b></p>
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आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee– Baptist Women Welfare and Evangelistic Work, D.No.67-11-4, Lal Bahadur Nagar, Kakinada
2. राजस्व/The Revenue – The Income Tax Officer (Exemptions), Aayakar Bhavan, Kambala Cheruvu, Veerabhadrapuram, Rajahmundry
3. The Principal Commissioner of Income Tax, Rajahmundry
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 5..गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
 ITAT, Visakhapatnam