

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3660/Del/2024

Assessment Year: 2014-15

Voliti Foundation, 178-A, Pocket-4, Mayur Vihar, Delhi-110091.	<u>Vs</u>	Income-tax Officer, Ward-2(3), New Delhi.
PAN: AAATV 9472 B		
APPELLANT		RESPONDENT
Assessee represented by	Shri Ramit Kakkar, Adv.	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	19.12.2024	
Date of pronouncement	19.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2014-15 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2022-23/1049751812(1), dated 14.02.2023, in case no. CIT(A), Delhi-40/10416/2016-17, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. It transpires that there is delay of 486 days in filing the assessee's instant appeal. For the reasons stated by the assessee in its condonation petition explaining the delay in filing the instant appeal on account of circumstances

beyond its control, the impugned delay in filing the instant appeal is condoned and the appeal is taken for hearing on merits.

3. It emerges during the course of hearing that both the learned lower authorities have rejected the assessee's section 11 exemption claim. It is further pointed out by the learned counsel appearing for the assessee that all of its receipts have been assessed without giving any benefit of exemption u/s 11 of the Act. I put a specific query to the learned counsel as to whether the said expenditure could be pleaded and proved if the assessee is afforded one more inning before the Assessing Officer. The reply received from the assessee's side is categorically negative only. That being the case and in absence of any detail forthcoming from the assessee's side, I have no other option but to uphold the learned lower authorities' impugned action on both the foregoing counts. Rejected accordingly.

4. This assessee's appeal is dismissed.

Order pronounced in open court on 19.12.2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI