

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member  
&  
Shri Prakash Chand Yadav, Judicial Member**

ITA No.661/Coch/2023 : Asst.Year 2017-2018

ITA No.657/Coch/2023 : Asst.Year 2017-2018

Bethany Navajeevan Province Provincial Ashram, Nalanchira Post Trivandrum – 695 015. <b>PAN : AAATB7341M.</b>	v.	The Asst.Commissioner of Income-tax, (Exemption) Trivandrum.
(Appellant)		(Respondent)

Appellant by : Sri.P.V.Chacko, CA  
Respondent by : Smt.Leena Lal, Sr.AR

<b>Date of Hearing : 27.05.2025.</b>	<b>Date of Pronouncement : 30.05.2025</b>
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**ORDER**

**Per Prakash Chand Yadav, JM :**

The present appeals of the assessee arising from the order of the learned Commissioner of Income-tax (Exemption) [“CIT(E)” for short] dated 30.12.2019 and relates to the denial of deduction u/s.12AA of the Act.

2. At the outset, we observe that there is a delay of 125 days in the present appeal, for which the learned Counsel for the assessee has drawn attention to the Bench towards an affidavit filed in support of the prayer for condonation of delay. For the sake of convenience, we reproduce the contention of the assessee hereunder:-

*“The appellant had entrusted the filing of appeal with M/s.P.C.Chacko, Chartered Accountants, Ernakulam, and due to their busy work with filing of 10B of 12A institutions, they could prepare it only by the last week of the prescribed time limit i.e., on 14.09.2023.”*

3. The learned DR strongly opposed the prayer of the assessee for condonation of delay.

4. After considering the rival submissions, perusal of the the reasons given by the assessee with respect to the delay in the filing of appeal are too general in nature and do not constitute reasonable cause . These types of reasons have been strongly criticized by the Hon’ble Bombay High Court in the case of Ornate Traders reported in 312 ITR 193(Bom). Further we cannot shut our eyes from the fact that assessee has not made any complaint against the chartered account for misleading him. Therefore, we hereby dismiss this appeal on the grounds of limitation itself.

5. ITA No.657/Coch/2024 being a duplicate appeal of ITA No.661/Coch/2024, dismissed as rendered infructuous.

6. In the result, both the appeals of the assessee are dismissed.

Order pronounced on this 30<sup>th</sup> day of May, 2025.

**Sd/-**  
**(Inturi Rama Rao)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(Prakash Chand Yadav)**  
**JUDICIAL MEMBER**

Cochin; Dated : 30<sup>th</sup> May, 2025.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin