

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, CHANDIGARH

HYBRID HEARING

**BEFORE HON'BLE SHRI RAJPAL YADAV, VICE PRESIDENT
AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. / ITA No.511/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2020-21)**

M/s Mohali Education Society Opp. H.No.652, Phase-X Mohali – 160062	बनाम/ Vs.	CIT (Exemptions) Chandigarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAATM-6973-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Om Datt Sharma (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Bharat Bhushan Garg (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	10-11-2025
घोषणाकीतारीख / Date of Pronouncement	:	10-11-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by rejection of an application (seeking condonation of delay in filing Form 10B) as filed by the assessee u/s 119(2)(b) for Assessment Year (AY) 2020-21 vide impugned order dated 21-03-2025 as passed by Ld. Commissioner of Income Tax (Exemptions), Chandigarh, the assessee is in further appeal before us. The Ld. CIT-DR, at the outset, pleaded that this order is not an appealable order before Tribunal in terms

of sub-section (1) of Sec. 253 of the Income Tax Act, 1961. The Ld. AR could not controvert the same.

2. In view of the above stated position, this appeal stand dismissed as being not maintainable.

Order pronounced on 10th November, 2025.

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 10-11-2025

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH