

IN THE INCOME TAX APPELLATE TRIBUNAL, BENCH 'C' KOLKATA

[Before Hon'ble Shri J.Sudhakar Reddy, AM & Shri S.S.Viswanethra Ravi, JM]

ITA No.2851/Kol/2013
Assessment Year : **2004-05**

Sri Narmadeshwar Pandey
Kolkata
(PAN: AFGPP 0740 R))
(Appellant)

-versus-

I.T.O., Ward-27(2)
Kolkata
(Respondent)

For the Appellant: Shri Manoj Kr. Tiwari, FCA
For the Respondent: Shri Sallong Yaden, Addl. CIT

Date of Hearing : 24.08.2017.

Date of Pronouncement : 13.10.2017.

ORDER

PER J.SUDHAKAR REDDY, AM:

This is an appeal by the assessee directed against the order of the Commissioner of Income Tax-XIV, Kolkata for the Assessment Year 2004-05.

After hearing the rival contentions we find that the Id. CIT(A) has dismissed this appeal as he did not find any reasonable cause that prevented the assessee to file the appeal in time. The delay in filing the appeal is 1035 days.

2. Para-2 of the Id. CIT(A) states as follows :-

"2. It is seen that the notice of demand was served on the appellant on 28.09.2006. However the appeal was filed on 10.08.2009. thus the appeal was filed late by 1035 days. The appellant has stated in his petition dated 20.11.2013 that "The appellant was under the impression that since he has been assessed u/s. 143(3) read with Section 147; he was not eligible to file appeal before the Hon'ble Commissioner of Income Tax (Appeals) out of ignorance of law and fear. However, on persuasion from colleagues he gave the papers to one Mrs. T. K. Mitra for filing of appeal before first appellate authority. But said Mr. Mitra did not file appeal 09.08.2009. After lot of persuasion with said authorized representative, finally appeal was filed on 10.08.2009 resulting on a delay of 1035 days ..."

3. Before us the assessee could not demonstrate with evidence that he was

prevented from sufficient cause for filing the appeal in time before the First Appellate Authority. Hence we dismiss the appeal of the assessee by upholding the order of the first appellate authority.

4. In the result the appeal by the assessee is dismissed.

Order pronounced in the Court on 13.10.2017.

Sd/-
[S.S.Viswanethra Ravi]
Judicial Member

Sd/-
[J.Sudhakar Reddy]
Accountant Member

Dated : 13.10.2017.

[RG PS]

Copy of the order forwarded to:

- 1.Sri Narmadeshwar Pandey, Flat No.B, 29/3, Swaranika Co-op. Housing Society Biren Roy Road (W), Sakuntala Park, Kolkata-700061.
2. I.T.O., Ward-27(2), Kolkata.
3. C.I.T.(A)- XIV, Kolkata
4. C.I.T-IX, Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

Senior Private Secretary
Head of Office/D.D.O, ITAT Kolkata Benches