

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ - अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD – BENCH ‘B’

BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 368/Ahd/2017

निर्धारण वर्ष/Assessment Year: 2012-13

Krishna Plastochem Ltd. (In Liqn.) C/o. Official Liquidator Jivabhai Chambers Ashram Road Ahmedabad 380 009. PAN : AABCK 2294 A	Vs	ITO, Ward-2(1)(2) Ahmedabad.
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
Assessee by :	None
Revenue by :	Shri Mudit Nagpal, Sr.DR

सुनवाई की तारीख/Date of Hearing : 27/08/2018

घोषणा की तारीख /Date of Pronouncement : 28/08/2018

ORDER

PER RAJPAL YADAV, JUDICIAL MEMBER : This appeal is by the assessee against order of the Id.CIT(A)-2, Ahmedabad dated 5.12.2016 passed for the assessment year 2012-13.

2. In the first ground of appeal, the assessee has pleaded that the Id.CIT(A) has erred in dismissing the appeal by holding that it is time barred by 199 days.

3. In response to the notice of hearing, none present on behalf of the assessee. At the time of filing of appeal, Registry has issued an

acknowledgement/defect memo to authorized person pointing out therein that the Tribunal fees is short by Rs.9,500/-. The appeal has been filed under the signature of Official Liquidator, but no steps have been taken to remove this objection. In response to the notice of hearing none has come present for explaining as to why fees has not been paid. Apart from the above, we have gone through the relevant finding of the Id.CIT(A) refusing condonation of delay, which reads as under:

“2.3. I have carefully considered the application of the appellant. Having considered the submission, it is noticed that the delay of 6 months and 17 days was claimed to be on account of high occupation of the Official Liquidator in his office work cannot be the justifiable reason for condonation of delay. It can be understood that there might have been the delay of a reasonable period due to working in government office because of certain constraints and therefore, the delay to the extent of a permissible limit can be granted but the delay of 199 days in the instant case is exceptional which has not been justified by giving complete details and evidences in support of the reasons. Simply self serving contention that the Official Liquidator was engaged in his office work and could not attend this work is no longer an acceptable reason. It has been noticed in another case, represented by the Official Liquidator the delay of 53 days was considered to be fair and reasonable on account of the reasons given and the same has been condoned, but the inordinate delay of 199 days in the instant case without any specific and justifiable reasons does not make the case good for condonation and therefore, the condonation sought is rejected. .

2.4. In view of the aforesaid discussion and in absence of good and justifiable reasons for delay in filing the appeals, the appeal filed belatedly is held to be not maintainable and therefore, the same is not entertained and dismissed. This view is supported by the following decisions / judgments:”

4. We are of the view that the Id.CIT(A) has rightly appreciated the explanation given by the assessee for not filing the appeal in time. There is no plausible reason shown by the OL as to why appeal was not filed

within the time. Considering overall conduct of the assessee before the Id.CIT(A) as well as before the ITAT, we are of the view that present litigation is being handled in most casual manner and for the sake of completing the formalities these appeals are being preferred before the Id.CIT(A) as well as second appeal before the Tribunal. Therefore, we do not see any reason to interfere in the order of the Id.CIT(A) in first ground. Since the appeal has been dismissed on account of filing the appeal beyond time limit, and therefore, there is no need to take second ground on merit. Thus, appeal of the assessee is dismissed.

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

Pronounced in the Open Court on 28th August, 2018.

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER**