

आयकर अपीलीय अधिकरण , सी ' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, CHENNAI

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामन, लेखा सदस्य समक्

BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No: 27/Chny/2021

निर्धारण वर्ष/Assessment Year : 1985-86

M/s. Balaji Enterprises,
C/o. MJ Dayanandam,
Old No. 39, New No. 30,
Manickam Street, Choolai,
Chennai – 600 112.

Vs. Income Tax Officer,
Non Corporate Ward -7(1),
Chennai.

[PAN: AAGFB 8314C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. Suresh Periasamy, JCIT

प्रत्यर्थी की ओर से/Respondent by

: Shri. Jitesh Parmar, FCA

सुनवाईकीतारीख/Date of Hearing

: 16.02.2021

घोषणाकीतारीख/Date of Pronouncement

: 08.04.2021

आदेश/ ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)- II, Chennai in ITA No. 88/90-91 dated 29.10.1990 for the assessment year 1985-86.

2. M/s. Balaji Enterprises, C/o. MJ Dayanandam, the assessee, filed this appeal with a delay of 10999 days (30 years 3 months). The case was heard through video conferencing. The Ld. AR submitted that the assessee came to know that the Government of India has introduced the VSVS Scheme 2020 for all the assesseees whose appeals are pending before the appropriate authority for closure of the case permanently by availing this scheme. The assessee came to know about this scheme and filed this appeal on 09.02.2021 with the delay of filing the appeal by 10999 (30 years 3 months) to avail the benefit of the scheme and hence pleaded to condone the delay submitting that the delay in filing the appeal happened because of closure of the firm's business and the tax was determined, whereby, the department made the ex-partner MJ Dayanandam to pay all the taxes and his properties were attached till date. Since, the legal representative has suggested to utilise the benefit under VSVS scheme, the assessee is seeking condonation to avail the benefit and hence pleaded that the delay in filing the appeal be condoned. Per contra, the Ld. DR submitted that there is no sufficient reason for the inordinate delay in filing the appeal and hence it may not be condoned.

3. We heard the rival parties. We find that there is no sufficient cause for filing this appeal with a delay of 10999 days (30 years 3 months). Therefore, we do not condone the delay and hence the appeal is dismissed.

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

Order pronounced on 08th April, 2021 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/Judicial Member

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 08th April , 2021

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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|------------------------|--------------------------|----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT | 5. विभागीयप्रतिनिधि/DR | 6. गार्डफाईल/GF |