

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI
'E-COURT' AT KOLKATA**

Before Shri Sanjay Garg, Judicial Member

I.T.A. No.21/Ran/2020
Assessment Year: 2015-16

Sanjay Chandra.....Appellant
14/B, Vivekananda Road,
Bhatia Basti,
Kadma, Jamshedpur.
[PAN:AHGPC0578C]

vs.

DCIT, Central Circle, Jamshedpur.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Smt. Chinmaya Aurangabadkar, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing :March 24, 2021

Date of pronouncing the order : April 30, 2021

ORDER

The present appeal has been preferred by the assessee against the order dated 12.11.2018 of the Commissioner of Income Tax (Appeals), Jamshedpur [hereinafter as 'CIT(A)'].

2. No one has put in appearance on behalf of the assessee. However, written submissions have been produced on the file and it has been requested the case of the assessee be decided on the basis of said submissions. Therefore, I proceed to decide the appeal after hearing the Id. DR considering the written submissions of the assessee.

3. The appeal of the assessee is time barred by 416 days. A separate application for condonation of delay has been filed wherein it has been pleaded that the delay of 416 days has occurred in filing the appeal which was occasioned due to laxity on the part of the AR engaged by the appellant for this purpose. No name of the AR engaged by the appellant/assessee for filing of the appeal has been mentioned. There is no mention of any date, the assessee approached the concerned AR. There is no mention as to why the assessee did not enquire about the filing of his appeal from his AR for a period of more than one year. The reasons mentioned in the application are vague and do not constitute sufficient cause for which the assessee was prevented for filing the appeal during the

limitation period. The appeal, therefore, is not admitted being barred by limitation. The same is accordingly dismissed.

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

Order pronounced on 30.04.2021.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 30.04.2021.

RS

Copy of the order forwarded to:

1. The Appellant-
2. The Respondent-
3. The CIT concerned-
4. The CIT(A) -
5. The DR -
6. Guard File

BY ORDER

Sr. P.S., ITAT, Kolkata