

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA. No. 88/JP/2020
निर्धारण वर्ष / Assessment Years : 2010-11

Late Kanchan Devi Godha (Through her legal Heir Ms. Aparna Godha), W/o Late Shri Sanjay Godha, 28B, Takhte Shahi Road, Jaipur.	बनाम Vs.	The ITO, Ward-6(2), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAWPG0227D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Ms Shvangi Samdhani (C.A.)
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 18/06/2021
उदघोषणा की तारीख / Date of Pronouncement : 22/06/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

The assessee has filed the present appeal against the order of Id. CIT(A), Ajmer dated 15.11.2019 for the assessment year 2010-11.

2. During the course of hearing, the Id AR submitted that the assessee has filed the present appeal against the order passed by the Id. CIT(A) alongwith an application seeking condonation of delay.

3. It was submitted that the assessee wishes to resolve this matter and has since moved an application under Vivad Se Vishwas Scheme,

2020. The Designated authority has since issued a conditional Form 3 subject to assessee obtaining order of condonation of delay from the Tribunal. It was submitted that the order passed by the Id CIT(A) was received on 16th November, 2019 on behalf of the assessee as she had passed away on 12.11.2019. The family and legal heir, Aparna Godha were disturbed on account of sudden death and secondly were not aware of the remedies available under Income Tax against the appellate order. They also did not understand that after the death of assessee, they had the liability to pay the outstanding demand. After due consultations with a Chartered Accountant, they decided to file the present appeal and in the process, delay of six days has happened in filing the present appeal. It was submitted by the Id AR that there was no malafide or deliberate delay in filing the present appeal and in the interest of substantial justice, the delay in filing the present appeal may be condoned and the appeal be admitted for adjudication. It was further submitted that there is no prejudice which will be caused to the department as the assessee has already moved an application for settlement of present dispute and payment of taxes.

4. In the factual matrix of the present case, we find that there exists sufficient and reasonable cause for condoning the delay of six days in filing the present appeal and in exercise of powers under section 253(5) of the Act, we hereby condone the delay in filing the present appeal as we are satisfied that there was sufficient cause for not presenting the appeal within the prescribed time and the appeal is hereby admitted for adjudication.

5. Further, as the assessee has applied for withdrawal of this appeal on the ground that the assessee has opted Vivad Se Vishwas Scheme and the Competent authority has already issued Form No. 3, we hereby permit the assessee to withdraw the present appeal.

6. In view of above, the prayer of the assessee is accepted and the appeal is dismissed as withdrawn by the assessee.

Order pronounced in the open Court on 22/06/2021.

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)

(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 22/06/2021.

*Santosh

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

1. अपीलार्थी / The Appellant Late Kanchan Devi Godha, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Ward-6(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 88/JP/2020 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar