

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "A", 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. 695/JP/2019
निर्धारण वर्ष / Assessment Year : 2007-08

Sharwan Lal Bairwa, Paladi Parsa, Tehsil- Sanganer, Jaipur-302002.	बनाम Vs.	I.T.O., Ward 7(2), Jaipur.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AWJPB 0001 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Written Submission
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 23/06/2021
उदघोषणा की तारीख / Date of Pronouncement : 14/07/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

This is an appeal filed by the assessee against the order of Id.CIT(A)-3, Jaipur dated 01/12/2015 for the A.Y. 2007-08, wherein following grounds have been taken by the assessee.

- "1. The Id. A.O. not allowed deduction U/s 54 of Rs. 12,66,336/- before computing Long term capital gain liability against the provision of law.
2. The Id. A.O. taken cost of the sold land as Zero against the provision of Act while the same was allotted being 25% of the compulsory acquired land under 'SEZ'.
3. The Id. A.O. finalized the order of ¼ share of Shri Sharwan Lal Bairwa while the assessment of all his three brothers were made at NIL demand by accepting deduction U/s 54 for the sale and construction of the share of same properties.

4. *The assessee craves to make addition, rectification, correction, modification, alteration, ground of appeal on or before final hearing of appeal."*

2. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. At the outset, from the record, we noticed that there is delay of 1140 days in filing the present appeal before us. In this respect, specific defect memo has already been issued to the assessee vide notice dated 25/02/2020, 30/09/2020, 01/10/2020 etc. but even in spite of that, defects have not been removed by the assessee and no application for condonation of delay has been filed on record.

4. Since there is a huge delay of 1140 days in filing the present appeal, therefore, it was incumbent upon the assessee to file separate application for seeking condonation of delay by mentioning there in sufficient cause. Not only any application has been filed but no affidavit or any supporting evidence has been filed for seeking condonation of delay. Even we want to place on record that the conduct of the assessee remained non-cooperative throughout the assessment proceedings as the assessment order in the present case was also passed U/s 143(3)/144 of the Income Tax Act, 1961 (in short, the Act) and even no evidences were filed before the Id. CIT(A) during the pendency of first appellate proceedings. Thus, taking into consideration the totality of facts and circumstances of the present case

more particularly non-cooperative attitude of the assessee, we dismiss the present appeal as the same is time barred.

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

Order pronounced in the open court on 14th July, 2021.

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 14/07/2021

*Ranjan

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

1. अपीलार्थी / The Appellant- Shri Sharwan Lal Bairwa, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 7(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 695/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar