

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. 724/JP/2019  
निर्धारण वर्ष/Assessment Years : 2014-15

Jaipur Mineral Development Syndicate Pvt. Ltd., Golcha Trade Centre, M.I. Road, Jaipur.	बनाम Vs.	The DCIT, Circle-2, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AACCCJ 0074 C		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : None  
राजस्व की ओर से/ Revenue by : Smt. Runi Pal (ACIT)

सुनवाई की तारीख/ Date of Hearing : 17/08/2021  
उदघोषणा की तारीख/Date of Pronouncement : 31/08/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A)-I, Jaipur dated 08.02.2019 challenging the sustenance of levy of penalty U/s 271B of the IT Act pertaining to assessment year 2014-15.

2. Hearing was conducted through Video conferencing due to Covid-19 pandemic prevailing in the Country. None has appeared on behalf of the assessee. Given that the appeal has been filed way back in May, 2019 and has been adjourned on number of occasions, it was decided not to adjourn the matter any further as the sufficient opportunities

have been provided to the assessee and it seems that the assessee is not interested in pursuing its present appeal.

3. At the outset, it is noted that the delay in filing the present appeal by 41 days. There is nothing on record in terms of explanation furnished by the assessee as to the reasons which has resulted in such a delay in filing the present appeal. Therefore, in absence of any explanation on record explaining the reasons for the delay in filing the present appeal by 41 days, the appeal is dismissed in limine as barred by limitation.

4. At the same time, the assessee is at liberty if so advised to come forward with the requisite explanation and to file an affidavit explaining the reasons for delay in filing the present appeal and seeking recall of the present order which will be considered by the Bench as per law.

In the result, the appeal of the assessee is dismissed in light of aforesaid directions.

Order pronounced in the open Court on 31/08/2021.

Sd/-

( संदीप गोसाई )

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)

(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 31/08/2021.

\*Santosh

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

1. अपीलार्थी / The Appellant- Jaipur Mineral Development Syndicate Pvt. Ltd., Jaipur.
2. प्रत्यर्थी / The Respondent- DCIT, Circle-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. 724/JP/2019 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar