

आयकर अपीलीय अधिकरण “SMC” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI

श्री महावीर सिंह, उपाध्यक्ष के समक्ष ।
BEFORE SRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./ ITA No. 1259/Mum/2020
(निर्धारण वर्ष / Assessment Year 2012-13)

&

आयकर अपील सं./ ITA No. 1260/Mum/2020
(निर्धारण वर्ष / Assessment Year 2011-12)

M/s. Manibhadra Metals (India) 30, Ground Floor Badrikashram bldg, 2 nd Khetwadi Lane Mumbai-400 004	Vs.	The Income Tax Officer- 19(2)(3) Matru Mandir Building, Tardeo Road Grant Road Mumbai-400 007
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
स्थायी लेखा सं. / PAN No. AAQFM4791Q		

अपीलार्थी की ओर से / Appellant by	:	Shri Dilip Shah, AR
प्रत्यर्थी की ओर से / Respondent by	:	Shri Vivek Perampurna, DR

सुनवाई की तारीख / Date of hearing:	27.10.2021
घोषणा की तारीख / Date of pronouncement :	27.10.2021

आदेश / ORDER

महावीर सिंह, उपाध्यक्ष के द्वारा /
PER MAHAVIR SINGH, VP:

1. These two appeals by the assessee are arising out of orders of the Commissioner of Income Tax (Appeals)-30, Mumbai [in short CIT(A)], in appeal Nos. CIT(A)-30/19(2)(3)/1017/2016-17 and CIT(A)-30/19(2)(3)/944/2015-16 vide dated 20.06.2018. The Assessments were framed by the Income Tax Officer, Ward-19(2)(3) Mumbai (in short ITO/AO) for the A.Ys. 2011-12 & 2012-13 vide different orders dated 26.10.2016 and 26.03.2015 under section 143(3) read with section 147 of the Income-tax Act, 1961 (hereinafter 'the Act').



2. At the outset, It is noticed that these appeals are barred by limitation by 524 days and assessee has filed condonation application stating the following reasons vide application dated 15.02.2020.

“I had preferred an appeal against the order of Income Tax Officer 19(2)(3), Mumbai for A.Y.2012-13 before CIT (A) -30, Mumbai. The CIT (A) has disposed off the said appeal against which I Would like to state that I being a layman entrusted the work of filing appeal to my Chartered Accountant and genuinely believed that he would do the necessary paper work for filing the appeal against the CIT (A) -30 before the Income Tax Appellate Tribunal in due course and within the time prescribed.

I am informed by my Chartered Accountant that he was busy due to enormous work pressure on account of tax audit assignments and as a result of the said enormous work pressure he completely lost sight of the pending task of filing may appeal and could not look into the matter of studying the appellate order and filing the appeal before honorable Tribunal before the prescribed date.

*I humbly submit that the delay has occurred by inadvertence **and** tremendous work pressure on my Chartered Accountant and on the knowledge of the same to me I am filing the Appeal and there was absolutely no willful intention in not filing the appeal on time. I am thus prevented by sufficient cause in not filing the appeal on time and hence pray for condonation of delay of 575 days and further request that I may be given the opportunity of being heard on merits and on legal grounds in the interest of justice.”*

3. The condonation application contains same reasons in both the years and exactly identical words in applications are here. When, the bench pointed out that can the concerned Chartered Accountant explained the delay, how he was busy due to enormous work pressure on account of tax audit assignments and how many tax audits he has done in those almost two years. The Ld. Counsel could not reply anything on this, even the name of concerned Chartered Accountant was not provided. Ld. Counsel of the assessee Shri Dilip Shah could not support the application filed by the assessee. On the other hand, the Ld. Sr.DR Shri Vivek perampurna vehemently oppose the



condonation of delay, because there is no cause reflected in the application and moreover, whatever cause is reflected in the application is not supported by any evidence or any argument. In the absence of any reasonable cause, I refuse to condone the delay and hence, these appeals are dismissed as unadmitted.

4. In the result, both the appeals of assessee are dismissed.

Order pronounced in the open court on 27.10.2021.

Sd/-
(महावीर सिंह /MAHAVIR SINGH)
(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 27.10.2021
Kasarla Thirumalesh, Sr.PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Astt. Registrar)/ व.निजी सचिव
(Sr.PS)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai