

IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH : BANGALORE

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SHRI BEENA PILLAI, JUDICIAL MEMBER

ITA Nos.724 to 726/Bang/2020 & ITA Nos.729 & 730/Bang/2020
Assessment year : 2012-13 – 2016-17

The Dy. Commissioner of Income-tax, Central Circle-1, Mangaluru.	Vs.	Shri M.A Siddique, D.No.17-23-1625-2, Supreme Cottage, D'Silva Lane, High Land, Falnir, Mangalore. PAN: AKWPS 8837 R
APPELLANT		RESPONDENT

Assessee by	:	Smt. Sheethal, Advocate
Revenue by	:	Shri Pradeep Kumar, CIT (DR)

Date of hearing	:	08.12.2021
Date of Pronouncement	:	08.12.2021

ORDER

PER BENCH:-

The Revenue has filed all these appeals challenging the orders dated 18/10/2019 passed by Id.CIT(A)-2, Panaji and they relate to the assessment years 2012-13 to 2016-17.

2. All the appeals have been filed by the Revenue belatedly with a delay of 325 days in each of the appeal. We notice from Form No.36 filed by the Revenue, the orders passed by Id.CIT(A) were received by the Revenue on 20/11/2019. Hence the appeals should have been filed latest by 19/01/2020. However, all these appeals have been filed by the Revenue on 09/12/2020 only. We also

notice that the limitation date has expired much prior to the starting of lock down due to pandemic in India.

3. We heard parties on the preliminary issue of delay. Before the Tribunal, the Revenue has filed petitions for all the years under consideration requesting the Bench to condone the delay. All the petitions have been drafted alike and they read as under:-

“2. An appeal against the orders of the CIT(A)-2, Panaji in the above case, is sought to be filed vide reference above as per directions of the Pr. Commissioner of Income tax (Central), Bengaluru, mentioned above.

3. It is submitted that the appellate orders were received on 20-11-2019 and no appeals filed within the prescribed period. The fact of prosecution launched by the Investigation Wing against the assessee, was inadvertently missed the attention of the Assessing Officer to incorporate while submitting the scrutiny report dated 18.10.2019. In view of the above, the orders of the CIT(A) was accepted due to low tax effect.

4. Since the prosecution launched by the Investigation Wing is still pending before the JMFC Court, Mangalore, this case is covered under the exception as provided in Para 10(f) of CBDT Circular in F.No 279/Misc/142/2007-IT.J(Pt) dated 20.08.2018 to file further appeal in such circumstances. Hence it is requested that the delay may kindly be condoned and further appeal admitted for a decision on merits as per the grounds of appeal.”

4. A perusal of the above said petition would show that the Revenue has not cited any credible reason for the delay. It appears that the tax effect involved in each of these appeals is less than the

monetary limit prescribed by CBDT for filing appeals before the Tribunal. Accordingly, it is stated that, by inadvertence, it has escaped the attention of the AO that the appeals under consideration are covered by exception prescribed in CBDT Circular dated 20/8/2018. The above cited reason, i.e., inadvertent mistake on the part of the AO to file appeal in time, in our view, is not proper reason for the delay.

5. Under these set of facts, we are of the view that the delay in filing these appeals does not deserve to be condoned. Accordingly, we reject the petitions filed by the Revenue in all the years under consideration and refuse to condone the delay.

6. Since we have refused to condone the delay, we do not find it necessary to dispose the grounds urged by the Revenue before us.

7. In the result, all the appeals of the Revenue are dismissed in limine as not admitted.

Order pronounced in the open court on 8th December 2021.

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 8th December 2021

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore