

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
ITA No. 135, 136 & 137/SRT/2019
(AY: 2013-14, 2014-15 & 2015-16)
(Virtual hearing in Virtual Court)**

SNP Merchant Pvt Ltd 702, 7 th Floor, Union Trade Centre, Udhana Darwaja, Ring Road, Surat 395002 SNP Merchant Pvt Ltd 702, 7 th Floor, Union Trade Centre, Udhana Darwaja, Ring Road, Surat 395002 PAN : AAOCS 1804 P	Vs.	DCIT Circle 2(1) (2), Surat ITO TDS-2 Surat
APPELLANT		RESPONDEDNT

Appellant by	None
Respondent by	Shri H. P. Meena, CIT(DR) Miss Anupama Singla, (Sr.DR)
Date of hearing	28/03/2022
Date of pronouncement	28/03/2022

ORDER

PER PAWAN SINGH, JUDICIAL MEMBER:

1. These three appeals by the assessee are directed against the separate order of ld. Commissioner of Income tax (Appeals)-2, Surat dated 11.06.2018 and ld. Commissioner of Income tax (Appeals)-3, Surat dated 23.08.2018 for assessment years (AYs) 2013-14, 2014-15 and 2015-16 respectively. The appeals for AY 2-13-14 & 2014-15 relates to quantum assessment, however, the appeal for AY 2015-

15 relates to order passed under section 200(1) & 200(1A) of the income tax Act. In all appeal there are certain common facts relating to the condonation of delay in filing appeal before Tribunal, therefore, all the appeals were clubbed together heard and are decided by consolidated order.

2. None appeared on behalf of the assessee despite sending repeated notices at the address given in para 3 of form 36. One of the notice send through registered post was returned back. Therefore, we left no option except to hear the submission of the learned departmental representative (ld. CIT- DR) for the revenue and to decide the appeal on the basis of material available on record.
3. On the perusal of record, we find that there is delay of 179 days in filing all the appeals as recorded by registry of this Tribunal. On further perusal of record, we find that impugned order(s) was passed on 11.06.2018 in first two appeal and on 23.08.2017 in third appeal, however the appeals were filed on 07.03.2019. Thus, there is no delay of 179 days in filing first two appeals and 106 days of delay in third appeal before the Tribunal. The assessee has filed

identical application in all appeals for condonation of delay dated 06.03.2019. In the application, the applicant/assessee stated that the impugned order was not received by them. The assessee applied for certified copy of order on 04.03.2019. It is further stated that the appeal was required to be filed before Tribunal on or before 09.09.2018. The assessee has reckoned the period of limitation from passing the appellate order on 11.06.2018 and tentative receipt on 11.07.2018. The assessee further stated that it is quite possible that order was either misplaced or not brought to the notice of assessee by the occupant of the premises. The mother of the director of the company who remained ill for past one and half year and he has not focussed on administrative work of the assessee. The assessee also stated that they do not dishonour or dispute the possible service of order of the first appellate authority. The assessee prayed that there is no lapse or the negligence or the melafide intention or contumacious on the part of the assessee in not filing appeal in time and prayed for condoning the delay in filing appeal.

4. The ld. CIT-DR for the revenue submits that the assessee is a habitual defaulter and not making compliance right from the beginning. No proper compliance was made before the Assessing Officer. Therefore, the Assessing Officer made various additions in the assessment order. The assessment was completed under section 144 of the Act. Again before ld. CIT(A), no proper compliance was made. The ld. CIT(A) recorded that seven notices for different dates were send the assessee either sought adjournment for no compliance was for various notices. The ld. CIT(A) left no option except to decide the appeal. The assessee filed present appeal belatedly. In the application for condonation the delay, the assessee has taken contradictory statement. The content's application for condone of delay is far from truth, being contradictory each other, the assessee deserve no leniency on the application for condonation of delay and the same may be dismissed.
5. We have considered the submission of ld. CIT-DR for revenue and perused the order of lower authority. We find that merit in the submission of ld. CIT-DR that the

assessee has not made any compliance either before the Assessing Officer or before Id. CIT(A)

6. Further, we find that the order by the first appellate authority was passed on 11.06.2018 in AY 2013- & 2014-15 and on 23.08.2017 for AY 2014-15, and the present appeal was filed on 07.03.2019 i.e. after 179 and 106 days respectively, from the period of limitation for filing appeal before Tribunal. In the application for condonation of delay, the assessee has pleaded three contradictory contentions; viz; no. firstly the order was not received, secondly, the order was either misplaced or not brought to the notice of the applicant/director of the assessee and thirdly they does not disown or dispute the possible service of the appellate order. The assessee in a casual manner pleaded his mother was sick. No documentary evidence about the nature of illness and diagnosis or medical prescription or evidence of hospitalization is placed on record. Therefore, we do not find merit in the application for condone of delay. Hence, the application for condonation of delay is dismissed.
7. Resultantly, all the appeals of the assessee are not admitted.

8. In the result, both appeals of the assessee is dismissed.

Order pronounced on 28/03/2022, at the time of hearing the appeals in virtual hearing.

Sd/-
(Dr. A. L. SAINI)
ACCOUNTANT MEMBER

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Surat, Dated: 28 /03/2022

Ganesh Kr.

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Asstt. Registrar/Sr. PS/PS
ITAT, Surat

		Date	Initial	
1.	Draft dictated on (dictation sheet is enclosed with main file.)			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			
4.	Draft discussed/approved by Second Member.			
5.	Approved Draft comes to the Sr.PS/PS			
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Draft dictation sheets are attached			PS