

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1209/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2013-14

EnerCon Solutions Mauli Sugar Pvt. Ltd.,  
(Previously known as EnerCon Solutions Pvt. Ltd.),  
Shankarnanda Society, S. No. 63/1+2A,  
Shop No. 4, Pune Satara Road,  
Pune - 411009

PAN : AABCE6498A

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward - 1(3), Pune

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 23-05-2022  
घोषणा की तारीख / Date of Pronouncement : 23-05-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 07-03-2017 passed by the Commissioner of Income Tax (Appeals)-1, Pune [‘CIT(A)'] for assessment year 2013-14.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent

and set ex-parte. Therefore, we proceed to dispose of the appeal by hearing the ld. DR and perusing the material available on record.

3. We note that this appeal was filed with a delay of 423 days. One Mr. Vijaykant Vikram Munde filed affidavit dated 13-07-2018 stating that the CIT(A) passed order in the year 2017, since then there was serious disputes in Board of Directors and shareholders about the business activities and the management and policies, as a result which disputes the dairy unit of the assessee situated at Kapadgaon Taluka Phaltan District Satara was forced to shut down w.e.f. 21-11-2017 and also the financial and legal records of the assessee were shattered and misplaced. Further, there is lack of communication between the tax advisors and the Board of Directors due to which the appeal could not be filed before this Tribunal within stipulated time. He stated that this appeal was filed with a delay of 423 days when a call received from the office of Tax Recovery Officer regarding tax arrears and made enquiries with tax counsel, came to know that the appeal against the order of CIT(A) is required to be filed.

4. We note from the record that this Tribunal issued as many as 6 notices intimating the date of hearing to the assessee by Registered Post and all the notices were received except one which was returned unserved with endorsement dated 11-08-2021. On all the hearings above, we find no representation from the assessee. On perusal of the affidavit filed by the Directors of the assessee, we note that this appeal was filed when calls from the office of Tax Recovery Officer was received which, in our opinion, is not sufficient reason which really prevented the assessee in filing the appeal in time. Thus, we do not find any reasonable cause as explained in the said affidavit and the delay of 423 days are dismissed. Since, the delay

is not condoned, the issues raised in the grounds of appeal becomes infructuous and are dismissed as such.

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

Order pronounced in the open court on 23<sup>rd</sup> May, 2022.

Sd/-  
(R.S. Syal)  
VICE PRESIDENT

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 23<sup>rd</sup> May, 2022.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Pune
4. The Pr. CIT-1, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune