

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 983/CHNY/2020
निर्धारण वर्ष /Assessment Year: 2013-14

Smt. Jumma Khan Pathar Nisha
Old No. 69/New No. 186,
Pidariar Koil Street, George Town,
Chennai – 600 001.

The Income Tax Officer,
v. Non Corporate Ward -12(1),
Chennai.

PAN: AJCPP-6723-C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri. K. Meenakshi Sundaram, ITP
: Shri AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 23.05.2022

घोषणा की तारीख/Date of Pronouncement

: 23.05.2022

आदेश /O R D E R

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal by the Assessee is arising out of the order of Commissioner of Income Tax (Appeals)-13, Chennai in ITA no. 04/CIT(A)-13/2013-14 dated 22.09.2017 against the assessment order passed by ITO, Non Corporate Ward-12(1), Chennai, passed u/s. 143(3) of the Income-tax Act, 1961 (herein after referred to as "the Act") dated 22.03.2016.

2. At the outset, it is noted that there is a delay of 1125 days in filing of appeal. Hence, this appeal is barred by limitation. Shri. K.

Meenakshi Sundaram, ITP, Ld. Counsel for the assessee represented the matter before us and referred to the petition filed for condonation of delay in filing the appeal, along with affidavit of the assessee dated 24.12.2020. The Ld. Counsel for the assessee explained the reasons for the delay of 1125 days by stating that the assessee received the order of the Ld. CIT(A) on 30.09.2017, which was handed over by her to the auditor Shri Abdul Azeez Ariff. It was explained that the auditor had given an assurance to the assessee that arrangements will be made for filing the appeal through an Advocate. The assessee was under the belief that auditor have filed the appeal before the Tribunal in time, though, it was not done so by the auditor, fact of which came to her knowledge at a later point of time. Later on she learnt that the auditor Shri Abdul Azeez Ariff was under certain medical ailment and ultimately expired on 14.06.2020.

3. Ld. SR. DR strongly opposed for the condonation of delay on the general and vague explanations given by the assessee for an extremely inordinate delay of 1125 days in filing this appeal. According to him, such an approach does not demonstrate a responsible behavior on the part of the assessee.

4. We have heard the rival contentions and perused the material on record. From the perusal of the impugned assessment order, we note

that Shri. Dhool Chand Varma, FCA appeared on behalf of the assessee as authorized representative before the Ld. AO in the assessment proceedings. Further, from the order of Ld. CIT(A), it is noted that Shri. K. Meenakshi Sundaram, ITP, appeared before the first appellant authority and represented the matter of the assessee in appeal. Even before us, the assessee is represented by Shri K. Meenakshi Sundaram, ITP. These facts show that for attending the proceedings before the authorities below, competent professional engagements were made by the assessee for effective representation of her case at various stages. The general and vague reasons given to explain the delay of more than 3 years by passing the buck on the shoulders of auditor does not speak about the reasonable and responsible approach in handling the matter, wherein the tax demand for the sum of Rs. 16,34,530/- is involved. With the demand of such an amount remaining outstanding on the part of the tax payer, there is a reasonable expectation of being vigilant and responsible in taking up these matters in a diligent way. The facts so narrated and explained by the Ld. Counsel of the assessee through the petition for condonation of delay in filing the instant appeal do not convince us in order to proceed us to condone the delay and admit the appeal for adjudication. Rules of limitation are not meant to destroy the rights of the parties. They are meant to see that parties do not resort to

dilatory tactics but seek their remedy promptly. The facts otherwise noted from the assessment order and the first appellant authority in respect of professional representation before the authorities below do not favour the assessee in order to support the contentions made in the petition for condonation of delay. Accordingly, we dismiss the petition for condonation of delay filed by the assessee in the instant appeal.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 23rd May, 2022 at Chennai.

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

Sd/-

(गिरीश अग्रवाल)

(GIRISH AGRAWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 23rd May, 2022

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |