

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.42/Chny/2021**
(निर्धारण वर्ष / **Assessment Year: 2005-06**)

Indira Foundations Pvt. Ltd. No.19, Govindan Street, Ayyavoo Colony, Aminjikarai, Chennai – 600 029.	बनाम/ Vs.	ITO, Corporate Ward-2(4), Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAACI-6931-K		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Yeshwanth kumar (C.A) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV. Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	07-07-2022
घोषणा की तारीख / Date of Pronouncement	:	07-07-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2005-06 arises out of the order of learned Commissioner of Income Tax (Appeals)-13, Chennai [CIT(A)] dated 20-12-2017 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 07-12-2007.
2. The registry has noted a delay of 1102 days in the appeal, the condonation of which has been sought by the assessee on the strength

of petition. It has been stated that the appeal was to be filed on or before 18.12.2018. The assessee came to know of the disposal of the appeal only when it decided to file declaration under 'Vivad Se Vishwas Scheme'. Upon enquiry, it was found that the order was received by the accountant Shri Srinivasan who left employment in August 2020. He inadvertently failed to inform the Managing Director about the receipt of the same. In the said background, Ld. AR sought condonation of delay. The Ld. Sr. DR, on the other hand, vehemently opposed condonation of inordinate delay.

3. After hearing rival submissions and after perusing the contents of the petition, we find that the assessee is unable to put forward any convincing reasons justifying condonation of delay. The onus was on assessee to explain each day's delay which the assessee has failed to explain. In the absence of any sufficient cause, we decline to condone the delay and accordingly the appeal is not admitted.

4. The appeal stand dismissed.

Order pronounced on 07th July, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 07-07-2022
EDN/-

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

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