

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.858/PUN/2018
निर्धारण वर्ष / Assessment Year : 2009-10

Galaxy Transmission Private Limited,
Plot No. N-3, MIDC, Kupwad,
Sangli - 416436

PAN : AACCG7097C

.....अपीलार्थी / Appellant

बनाम / V/s.

Joint Commissioner of Income Tax,
Range - 1, Sangli

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 11-07-2022
घोषणा की तारीख / Date of Pronouncement : 14-07-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 19-12-2013 passed by the Commissioner of Income Tax (Appeals)-Kolhapur ['CIT(A)'] for assessment year 2009-10.

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 Id. DR and perusing the material available on record.

3. At the outset, we note that this appeal filed with a delay of 1419 days to that effect the assessee filed an affidavit praying to condone the said delay. On perusal of the same, we note that Shri Subhash Vrajlal Vora in the capacity of Director of assessee stated that the assessee came to knowledge of the dismissal of its appeal by the CIT(A) on when the enquiry came from Income Tax Department regarding the outstanding due for the year under consideration. We note that the CIT(A) passed order on 19-12-2013 the assessee filed this appeal on 11-05-2018. It is a settled principle in order to condone the abnormal delay, the assessee has to show the sufficient cause which really prevented the assessee to file appeal in time. As discussed above, nothing was stated in the affidavit except, that the assessee came to know the dismissal of their appeal by the CIT(A) only on when the respondent-revenue demanded for outstanding dues, in our opinion, is not a sufficient cause as shown by the assessee but it only the shows the negligent attitude of the assessee. Therefore, as rightly pointed by the Id. DR that the assessee made out a case showing sufficient cause in condoning the said abnormal delay and accordingly, we hold the reasons explained by the assessee in its notarized affidavit dated 02-05-2018 are rejected and the delay of 1419 days are not condoned.

4. Since, we have taken a view in dismissing the delay of 1419 days in not condoning, the issues raised in appeal of assessee becomes infructuous and are dismissed as such.

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

Order pronounced in the open court on 14th July, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 14th July, 2022.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), Kolhapur
4. The CIT-I/II, Kolhapur/CIT(Central), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" 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