

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष, एवं
डॉ। दीपक पी. रिपोटे, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.111/Chny/2021
निर्धारण वर्ष/**Assessment Year: 2012-13**

Mr.Loorthurayappan Antony,
Nixon engineering,
No.335, 2nd Street,
SIDCO Industrial Estate,
Ambattur, Chennai.
[PAN: AHEPA 7148 N]
(अपीलार्थी/**Appellant**)

v. The Income Tax Officer,
Non-Corporate Ward-7(1),
Chennai.

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Mr.B.Suresh, CA
प्रत्यर्थी की ओर से /Respondent by : Mr.Hema Bhupal, JCIT
सुनवाईकीतारीख/Date of Hearing : 18.08.2022
घोषणाकीतारीख /Date of Pronouncement : 26.08.2022

आदेश / ORDER

PER DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-7, Chennai, dated 30.01.2018 for AY 2012-13.

2. There is a delay of 1105 days in filing the appeal before this Tribunal. The assessee has filed an affidavit, in which, he has claimed that Accountant appointed by him had not represented before the Id.CIT(A) and he did not inform the assessee about the decision of the Id.CIT(A). It is also claimed in the affidavit that the Accountant had not

:: 2 ::

returned back the papers related to the assessee's present tax matter. Therefore, the assessee claimed the delay of 1105 days.

3. The Ld.AR for the assessee invited our attention to the Affidavit filed by the assessee. He explained that due to the Accountant of the assessee, he could not file the appeal in time. He also explained that the assessee has filed a police complaint against the said accountant for some financial irregularities.

4. The Ld.DR strongly objected to the condonation of delay. He explained that the police complaint was filed on 26/12/2020 when the assessee claimed to have terminated the accountant in June. Thus, the reason give by the assessee is unbelievable.

5. We have heard both the parties and perused the records. As per Form No.36 filed by the assessee, the assessee had received Id.CIT(A)'s order on 09.02.2018. Thus, in February, 2018 the assessee was aware about the decision of the Id.CIT(A). However, the assessee has not taken any steps to file the appeal before this Tribunal. Once the Appeal order was received by the assessee, there was no reason for him not to file the appeal within the statutory time limit of 60 days. Assessee has not given any reason for the same. As per the Affidavit of the assessee, services of the Accountant were terminated in June, 2020 and new Accountant was appointed in July, 2020. The appeal before this Tribunal was filed on 19.04.2021. There is not a single reason given by the assessee to explain

:: 3 ::

the delay from July, 2020 to 19.04.2021. The assessee has not explained, when the order of the Ld.CIT(A) received by him on 09.02.2018, why he had not filed the appeal. Thus, the Affidavit filed by the assessee does not explain the inordinate delay of 1105 days. Therefore, we are of the opinion that there is no sufficient cause for delay in filing the appeal. Therefore, delay is not condoned. Accordingly, the appeal filed by the assessee is dismissed.

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

Order pronounced on the 26th day of August, 2022, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष/VICE PRESIDENT

Sd/-
(डॉ। दीपक पी. रिपोटे)
(DR. DIPAK P. RIPOTE)
लेखासदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated: 26th August, 2022.
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF