

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

BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER
AND
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1346/PUN/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Vishwasrao Naik Sahakari
Sakhar Karkhana Ltd.,
A/P. Chikhali, Tal.-Shirala,
Dist. – Sangli

PAN : AAAAV0215B

.....अपीलार्थी / Appellant

बनाम / V/s.

Asstt. Commissioner of Income Tax,
Circle – 2, Sangli

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Sardar Singh Meena

सुनवाई की तारीख / Date of Hearing : 07-09-2022
घोषणा की तारीख / Date of Pronouncement : 09-09-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 24-04-2017 passed by the Commissioner of Income Tax (Appeals)-1, Kolhapur [‘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. At the outset, we find that this appeal was filed with a delay of 424 days and no affidavit or a petition filed explaining the said delay. The ld. DR, Shri Sardar Singh Meena submits that the assessee requires to file an appeal within specified period. The copies of orders passed by the CIT(A) are uploaded to the e-mail of assessee and the assessee must have received the copy of impugned order on 24-04-2017 itself. He prayed to dismiss the appeal in limine. The impugned order was passed by the CIT(A) on 24-04-2017 and the assessee requires to file an appeal before this Tribunal within 60 days from the date of receipt of said order. On an examination of record, we find the assessee filed memo of appeal by hand on 21-08-2018. After scrutiny the Registry of this Tribunal issued a defective notice dated 27-08-2018 stating that the appeal is barred by time by 424 days and also advised the assessee to rectify the defect within 10 days from the receipt of said notice. We find no compliance was made by the assessee to rectify the said defect by filing an application explaining the reasons for delay by way of an affidavit. Since, there is no explanation to that effect and in the absence of which, we have no option, except to dismiss the appeal in limine. Thus, the appeal is dismissed.

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

Order pronounced in the open court on 09th September, 2022.

Sd/-
(G.D. Padmahshali)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 09th September, 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, Kolhapur
4. The Pr. CIT-1, Kolhapur
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