

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri Laliet Kumar, Judicial Member

ITA Nos.445 to 449/Hyd/2022		
Assessment Years: 2013-14 & 2014-15		
Polyvet Pharmaceuticals Hyderabad PAN: AA EFP7566N (Appellant)	Vs.	Income Tax Officer (TDS) Ward 2(1) Hyderabad (Respondent)
Assessee by:	Shri D. Venugopal, CA	
Revenue by:	Shri A.P. Babu, DR	
Date of hearing:	26/09/2022	
Date of pronouncement:	26/09/2022	

ORDER

Per Bench:

These appeals filed by the assessee are directed against the order dated 5/8.2022 of the learned CIT (A)-NFAC, relating to A.Ys 2013-14 & 2014-15 on the grounds mentioned in the petition. Since common issues are involved in all these appeals, these were heard together and are being disposed of for the sake of convenience.

2. At the outset it was pointed out by the learned DR that the above appeals are filed after a delay of period of 2886 days before the lower authorities.

3 The learned AR submitted that the assessee was not aware about the filing of the appeal and had only learned about filing of the appeal after the tax demand was sent by the authorities. The learned AR submitted that the demand was raised prior to the amendment i.e. w.e.f. 1.6.2015, therefore, these appeals are maintainable and appeals are required to be allowed. He relied upon the decision of the Tribunal in the case of M/s. Terra Infra Development Ltd vs. Income Tax Officer (TDS) in ITA No.1876/Hyd/2017 for the A.Ys 2013-14 & 2014-15, SPR Constructions vs. Income Tax Officer dated 17th March, 2021 in ITA Nos.1783 to 1785/Hyd/2018 for the A.Ys 2013-14 to 2014-15 and Swarup Hospitals Pvt Ltd vs. Add. CIT in ITA Nos.1403/Hyd/2018 for the A.Y 2013-14 and Elite Engineering & Construction (P) Ltd vs. Income Tax Officer in ITA Nos.2155 to 2159/Hyd/2017 for the A.Y 2013-14 and ITA Nos.2160 to 2163/Hyd/2017 for the A.Y 2014-15 and ITA Nos.2164 to 2167/Hyd/2017 for the A.Y 2015-16.

4. Per contra, the learned DR had submitted that the appeal of the assessee are highly time barred and the appellant is an individual aided and advised by the professionals and it is not believable that the assessee was not aware about its rights. Even otherwise it was submitted that the case of filing of the appeal commenced from the passing of the order passed by the Assessing Officer and not from raising of the demand. He had further submitted that the assessee has not filed any document in support of the reasons for not filing the appeal before the CIT(A) in time and had also not filed any affidavit explaining the delay in filing the appeal before the Ld. CIT(A).

5. We have considered the rival arguments and perused the material available on record. Admittedly, the appeals of the assessee are highly time barred and no possible reasonable explanation has been given before us for filing of the appeals after a period of more than 2886 days.

6. It is appropriate to quote at this stage the legal maxim "VIGILANTIBUS, NON. DORMIENTIBUS, JURA SUBVENIUNT" which means, law will help only those who are vigilant. Law will not assist those who are careless of his/her right. Only those persons, who are watchful and careful of using his/her rights, are entitled to the benefits of law. Thus, law confers rights on persons who are vigilant of their rights. The assessee could not demonstrate the reasons for non-filing of the appeal before Ld. CIT(A) and the reasons stated in the form 35 were duly examined by the lower authority and it was noticed that the assessee has not shown reasonable cause to condone the huge delay of 2886 days in filing the appeal by the assessee. Further there is no supporting affidavit of the so-called accountant who alleged to have not intimated the receipt of the assessment order/ was not aware of the legal obligations. Further we may point out that the assessee had relied upon the decision of the Karnataka High Court in the case of Fatheraj Singhvil, [2016] 73 taxmann.com 252 (Karnataka) in the written statement. The said decision of the Karnataka High Court was passed on August 26, 2016. Hence the assessee was well aware about is legal rights emanating from the decision of the Karnataka High Court, however thereafter also the assessee chooses not to file the appeal immediately thereafter before the lower authorities. In our view no reasonable cause has been shown by the assessee for not preferring the appeal within time.

In the absence of the same, the reasons given by the assessee is not convincing and therefore the delay of 2886 days in filing the above appeal cannot be condoned by the CIT(A). Therefore the appeal is not maintainable before the CIT(A). Therefore the Ld. CIT(A) was right and dismissing the appeal of the assessee on account of being barred by limitation. We do not find any reason to disagree with the order passed by the lower authority.

In the light of the above, we do not find any reason to interfere in the order passed by the Ld. CIT(A) and accordingly the appeals filed by the assessee are dismissed. The facts of all the appeals of the assessee are identical to the facts mentioned hereinabove and therefore all the appeals of the assessee are liable to be dismissed

6. In the result, appeals filed by the assessee are dismissed.

Order pronounced in the Open Court on 26th September, 2022.
Sd/- Sd/-

(R.K PANDA)	(LALIET KUMAR)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Hyderabad, dated 26th September, 2022.
Vinodan/sps

Copy to:

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2	Income Tax Officer (TDS) Ward 2(1) A Block 4 th Flor, IT Towrs, Masab Tank, AC Guard, Hyderabad
3	CIT (A)- NFAC Delhi
4	Pr. CIT-, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order