

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1531 & 1532/PUN/2019
निर्धारण वर्ष / Assessment Years: 2014-15 & 2015-16

M/s. Radhekiran Pulsus Pvt. Ltd., Shop No.39/40, Hall No.3, APMC Market Yard, Jalgaon Road, Jadhavwadi, Aurangabad- 431001. PAN : AAFCR6965D	Vs.	ACIT, Circle-1, Aurangabad.
Appellant		Respondent

Assessee by : None
Revenue by : Shri M. G. Jasnani
Date of hearing : 12.09.2022
Date of pronouncement : 26.09.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee directed against the separate orders of Id. Commissioner of Income Tax (Appeals)- 1, Aurangabad [‘the CIT(A)’] dated 21.02.2019 and 27.02.2019 for the assessment years 2014-15 and 2015-16 respectively.

2. Since the identical facts and common issues are involved in both the appeals of the assessee, we proceed to dispose of the same by this common order.

3. At the outset, when the appeals were called on for hearing before us, none appeared on behalf of the appellant-assessee despite due service of notice of hearing. However, there is an application moved by one Shri M. K. Kulkarni, Advocate seeking adjournment of the matter on the ground that the files of the above captioned appeals were not received in his office. We find from the records that these matters were earlier adjourned on four occasions at the request of the Senior Counsel. Since no reasonable and sufficient cause was shown for the adjournment, the petition for adjournment stands rejected.

4. We find that there is a delay in filing the present appeals by 60 days. The appellant filed single condonation petition for condoning the delay in both the appeals citing that the appellant was suffering from high fever upto end of June, 2019. However, we find that the appeals were to be filed by on or before 01.10.2019. Therefore, reason cited in the petition does not constitute sufficient and reasonable cause for delay in filing the appeal. No further reasonable cause were cited in the condonation petition, therefore, the condonation petition is not only invalid but also does not give a valid reason for condoning the delay in filing the appeals. Hence,

we find the delay in filing the present appeals cannot be condoned.

Thus, both the appeals filed by the assessee are dismissed *in limine*.

5. In the result, both the appeals of the assessee stands dismissed.

Order pronounced on this 26th day of September, 2022.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 26th September, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Aurangabad.
4. The Pr. CIT-1, Aurangabad.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.