

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **526/CHNY/2020**

निर्धारण वर्ष/Assessment Year: 2015-16

Smt.R. Mahalakshmi,
D/o. Shri S. Rajavel,
100/44, Gandhi Nagar,
Attur, Salem – 636 102.

The Income Tax Officer,
vs. Ward-2(2),
Salem.

PAN: CYVPM 4078B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 10.10.2022

घोषणा की तारीख/Date of Pronouncement

: 10.10.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals), Salem in ITA No.71/2017-18 dated 29.11.2019. The assessment was framed by the Income Tax Officer, Ward (2), Salem for the assessment year 2015-16 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 22.12.2017.

2. This appeal was fixed for hearing effectively for 5 occasions but none is present despite service of notice. Since, nobody is appearing we are taking this appeal ex-parte qua assessee.

3. At the outset, it is noticed that this appeal is barred by limitation by 32 days and assessee has filed condonation petition supported by affidavit. The order of CIT(A) is received by assessee on 05.12.2019. The appeal is to be filed before Tribunal on or before 04.02.2020 but actually appeal was filed only on 06.03.2020 thereby there is a delay of 32 days. The assessee has stated the following reason for not filing within 60 days in her affidavit vide para 6, which reads as under:-

“6. I could not file the appeal within the statutorily allowed period of 60 days, as I was searching for the PAN application and allotment letter which was required for filing the appeal, which was misplaced resulting in a minor delay in filing the appeal on time.”

We have gone through the reason and when this was confronted to Id. Senior DR, he stated that the PAN number of assessee is very much available on the order of CIT(A) and this reason does not stand. Despite service of notice, nobody is representing and hence, we are deciding this appeal in absentia of assessee. As the reason given in petition for condonation, which is not at all genuine from

the facts and facts are against the assessee, we dismiss this appeal of assessee as un-admitted.

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

Order pronounced in the open court on 10th October, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 10th October, 2022

RSR

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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