

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri V. Durga Rao, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos. 431, 432, 433 & 434/Chny/2019  
निर्धारण वर्ष/Assessment Years:2006-07, 2007-08 & 2008-09

Shri Raghav Reddy,  
No. 5, Nimmo Road, Santhome,  
Chennai 600 005.  
[PAN:AAFPR6559N]

The Assistant/Deputy Commissioner of  
Income Tax, Company Circle III(4)/  
Corporate Circle 3(2)  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 12.10.2022  
घोषणा की तारीख /Date of Pronouncement : 19.10.2022

**आदेश / O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

These four appeals filed by the assessee are directed against the orders of the Id. Commissioner of Income Tax (Appeals) 11, Chennai, dated 31.03.2019 and 19.12.2016 relevant to the assessment years 2006-07, 2007-08 and 2008-09.

2. The appeals in I.T.A. No. 431 & 432/Chny/2019 of the assessee are filed with a delay of 996 days in filing the appeal before the Tribunal. Similarly, ITA No. 433/Chny/2019 was filed with a delay of

783 days and ITA No. 434/Chny/2016 was filed with a delay of 985 days in filing the appeals. By referring to the condonation petitions filed in support of an affidavit, the Id. Counsel for the assessee has submitted that due to the circumstances beyond his control, the assessee was unable to file the appeals in time and there is sufficient cause for the delay and prayed for condonation of delay and admitting the appeals for adjudication.

3. On the other hand, the Id. DR has pointed that even before the Id. CIT(A) towards delay in filing the appeal, the assessee has taken same plea that the books of accounts of the assessee were removed by other Directors out of vengeance for which a police complaint was filed. Even for the delay in filing the appeals before the Tribunal, the assessee has stated that there is investigation by CB-CID wing of the Tamil Nadu Police Department for the same reason of missing accounts. Therefore, there is no reasonable cause for the inordinate delay in filing the appeals before the Tribunal.

4. We have heard both the sides, perused the petition for condonation of delay in filing the appeals. In the petition for

condonation of delay in filing the appeal for the assessment year 2006-07, the assessee has stated as under:

*“The order of the Commissioner of Income Tax (Appeals) – 11, Chennai, dated 31.03.2016 was served on the petitioner on 31.03.2016. The last day for filing the appeal before the Income Tax Appellate Tribunal, Chennai, fell on 30.05.2016. However, the appeal was actually filed on 20.02.2019 after a delay of 985 days.*

*The Appellant submits that there was a fall out between the directors of the firm due to which criminal cases were lodged and this appellant was an unfortunate victim to the whole episode and is still not finished with the investigation by the CB-CID wing of the Tamil Nadu Police Department. The main crux of the issue pertains to the missing accounts fraudulently taken away by the other director. The whole issue had left this appellant totally broker both financially as well as mentally.*

*The appellant could not concentrate on his daily activities and was left forlorn and destitute in the whole exercise. In fact, for the other assessment years he could not even pay for the admitted taxes on account of which his appeals came to be dismissed.*

*The appellant after huge efforts and stress has paid the admitted taxes in respect of the other years and has now preferred this appeal which is the root cause of all delay.*

*The petitioner submits that the delay of 985 days was due to the above stated reasons and was not deliberate and neither wilful nor wanton. The petitioner is willing to contest the matter on merits as neither the Assessing Officer nor the Appellate Authority had lent any credence to the mental turmoil and stress faced by the petitioner in the matter of production of accounts.”*

Similar plea has been raised for the condonation of delay in filing appeals for other assessment years.

5. On perusal of the assessment order and appellate order, it is an admitted fact that the assessee was not having audited accounts and supporting evidence. Before the Id. CIT(A), the AR of the assessee has submitted that the books of accounts of the assessee were removed by other directors out of vengeance for which a police complaint was filed. In this case, the Id. CIT(A) passed the appellate order on 31.03.2016 and the assessee has taken same plea even in the delay condonation petition also, which was filed by the assessee on 21.02.2019, after nearly 3 years. However, the assessee has not filed any details of the CB-CID case; FIR copy or when it was filed or against whom it was filed or who has taken the books of accounts of the assessee company or any progress/out come of the case. We do not find any logic in the reasons stated in the condonation petition for the inordinate delay in filing the appeals before the Tribunal as same reason were stated for not filing the audited accounts before the Id. CIT(A) also. In our considered opinion, the reason stated in the petition for condonation of delay does not come under "reasonable cause" or "bonafide reason" for condonation of delay. Thus, we reject the condonation petition filed by the assessee for all the assessment years under consideration and thereby, the appeals filed by the assessee before the Tribunal with

huge delay in all the assessment years are not maintainable and liable to be dismissed. Accordingly, all the appeals filed by the assessee are dismissed.

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

Order pronounced on the 19<sup>th</sup> October, 2022 in Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 19.10.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/  
Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5.  
विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.