

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.65/NAG/2019  
निर्धारण वर्ष / Assessment Year: 2008-09

Shri Prakash Rathi, 232, Trimutri Sadan, Old Baganganj, Shastri Nagar, Nagpur- 440008. PAN : ABNPR0836R	Vs.	ACIT, Central Circle- 1(1), Nagpur.
Appellant		Respondent

Assessee by : Shri Abhay Agrawal  
Revenue by : Shri G. J. Ninawe

Date of hearing : 27.09.2022  
Date of pronouncement : 07.11.2022

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)-3, Nagpur [‘the CIT(A)’] dated 30.11.2017 for the assessment year 2008-09.

2. At the outset, I find there is a delay in filing the present appeal by 407 days. It is stated that the appellant had received the order of the Id. CIT(A) on 30.11.2017. The appeal before this Tribunal was required to be filed on or before 29.01.2018, whereas, the present appeal was filed on 12.03.2019 resulting in a delay of 407 days in filing the present appeal. The appellant filed an affidavit stating that the delay in filing the present appeal had occurred on account of

illness of brother of the appellant, that the delay occurred as business operation of the appellant company closed down due to huge financial loss in the business during the financial year 2011-12 and CBI conducted enquiry in the business group of the appellant and subsequently, a charge sheet was filed by the CBI in the month of January, 2016 and the appellant brother, Shri Asok Rathi was also went to judicial custody, on account of these events, the delay of 407 days had occurred in filing the present appeal.

3. On the other hand, ld. Sr. DR opposed the petition for condonation of delay.

4. I heard the rival submissions and perused the material on record. The order of the ld. CIT(A) was received by 30.11.2017 and the appeal was required to be filed on or before 29.01.2018. The reasons mentioned in the petition for condonation of delay do not explain as to why there was delay in filing the present appeal in the year 2018. The events which according to the appellant were responsible for delay in filing the present appeal have taken place much before the period of 2018 or even 2017. Therefore, it cannot be said that the assessee was prevented by sufficient and reasonable cause in filing the present appeal in time. The reason stated does not explain the delay in filing of the present appeal. Hence, it is not a fit case for condonation of delay. Accordingly, I dismiss the appeal *in limine* on the ground of delay.

5. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 07<sup>th</sup> day of November, 2022.

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 07<sup>th</sup> November, 2022.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Nagpur.
4. The CIT (Central), Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर /  
DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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