

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.23/PAN/2019  
निर्धारण वर्ष / Assessment Year: 2013-14

M/s. S. C. Pattepur And Company, 390, Juni Peth Ramadurg, Dist. Belagavi- 591123. PAN : AAXHS2270R	Vs.	ITO, Ward-1(5), Belagavi.
Appellant		Respondent

आयकर अपील सं. / ITA No.24/PAN/2019  
निर्धारण वर्ष / Assessment Year: 2013-14

M/s. P. S. Pattepur And Company, 390, Juni Peth Ramadurg, Dist. Belagavi- 591123. PAN : AAABP1040K	Vs.	ITO, Ward-1(5), Belagavi.
Appellant		Respondent

Assessee by : Shri S. B. Godadi  
Revenue by : Shri Chakrapani V. S.

Date of hearing : 09.11.2022  
Date of pronouncement : 10.11.2022

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

These are the appeals filed by the different assessee directed against the separate orders of Id. Commissioner of Income Tax (Appeals), Belagavi [‘the CIT(A)’] dated 01.08.2018 for the assessment year 2013-14 respectively.

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

3. At the outset, there is a delay of 93 days each in filing the present appeals. The appellant had filed a petition seeking condonation of delay. The delay is explained to have caused due to pre-occupation of the Chartered Accountant with filing of Income Tax Returns and GST work etc. I have carefully gone through the averments made in the affidavit filed seeking the condonation of delay. The condonation petition does not contain the particular of Chartered Accountant whom the appellant had approached for the purpose of filing the present appeals and also bereft of the details such as, when he had approached the said Chartered Accountant. Thus, the condonation petition is vague and contains of general statement without any particulars as to the name of the Chartered Accountant and date when Chartered Accountant was approached, nor does it contain any affidavit from the said Chartered Accountant. Therefore, I am of the considered opinion that it is not a fit case for condonation of delay as the appellant had failed to substantiate sufficient cause for delay in filing of the present appeals. Reliance in this regard can be placed on the decision of the Hon'ble Supreme Court in the case

of Harsha Tractors Ltd. v. Collector of Customs reported in 1989 (24) ECC 347 (SC). Hence, both the appeals stand dismissed *in limine* on the ground of delay.

4. In the result, both the appeals of the above different assessee stands dismissed.

Order pronounced on this 10<sup>th</sup> day of November, 2022.

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

पुणे / Pune; दिनांक / Dated : 10<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), Belagavi.
4. The Pr. CIT, Belagavi.
5. DR, ITAT, Panaji.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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