

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD

BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER

ITA No.855/Ahd/2019

Asstt.Year : 2012-13

Find Investment Pvt. Ltd. 7 th Floor, Shapath-I Opp: Rajpath Club S.G. Highway, Ahmedabad. PAN : AAACF 6676 N	Vs	ITO, Ward-2(1)(3) Ahmedabad.
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(Applicant)		(Responent)
Assessee by :	None	
Revenue by :	Shri Mukesh Thakwani, DR	

सुनवाई की तारीख/Date of Hearing : 05/09/2022

घोषणा की तारीख /Date of Pronouncement: 01/12/2022

आदेश/O R D E R

The present appeal has been filed by the assessee against order passed by the Commissioner of Income Tax(Appeals)-2, Ahmedabad in short referred to as ld.CIT(A)) under section 250(6) of the Income Tax Act, 1961 ("the Act" for short), dated 22.2.2018 pertaining to Asst.Year 2012-13.

2. When the matter was taken up for hearing, Registry has pointed out that appeal of the assessee is barred by limitation as the same is filed before the Tribunal by a huge delay of more than one year and 82 days. None appeared on behalf of the assessee at the time.

3. It is noticed that the appeal of the assessee was presented on 16.5.2019, and the Registry has pointed out to the assessee that its appeal was filed late by 1 year and 82 days and therefore the same was time barred. However, the assessee has not filed any delay condonation application to explain the reason for the delay in filing appeal before the Tribunal till the date. It is further noted that the appeal of the assessee was listed for hearing on six occasions i.e. from 25-11-2021 to 5-9-2022, but in all the occasions, counsel for

the assessee sought adjournment, and the matter got adjourned from time to time. Looking to this conduct of the assessee through out the proceedings, it is clear that there is a deliberate and palpable negligence on the part of the assessee who is required to file delay condonation application and explain the long delay of more than one year in filing appeal before the Tribunal. In the absence of any application for condonation of delay, I am unable to exercise my discretionary power to condone the delay in filing the appeal before the Tribunal. Accordingly, the appeal of the assessee is dismissed as unadmitted being hit by limitation.

4. In the result, the appeal of the assessee is dismissed as unadmitted.

Order pronounced in the Court on 1st December, 2022 at Ahmedabad.

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

Ahmedabad, dated 01/12/2022