



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK 'SMC' BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.156/CTK/2023**

Assessment Year : 2006-07

Maa Maheswari herbal and Spices Farms Pvt Ltd., Attabira, BargarH	Vs.	DCIT, Circle 2(1), Sambalpur
PAN/GIR No.AAECM 2416 P		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Bijay Banerjee, Advocate  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 11/07/2023**

**Date of Pronouncement : 11/07/2023**

**ORDER**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 1.3.2023 in Appeal No.ITBA/NFAC/S/250/2022-23/1050267171(1) for the assessment year 2006-07.

2. Shri Bijay Banerjee, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that there was delay of 3184 days in filing the appeal before the Id CIT(A). It was the submission that the delay had occurred as the business of the assessee had been closed and the assessee was unable to access the assessee's tax portal. On the basis of above submission of Id AR, the Bench had directed to Id Sr DR to get the

details of the returns, if any, filed by the assessee in the subsequent years. Ld Sr DR has placed before me the letter from the Asst. Commissioner of Income Tax, Sambalpur dated 4<sup>th</sup> July, 2023, wherein, it is mentioned that the assessee has filed its return of income last for the assessment year 2007-08, after which, no returns have been filed by the assessee. Ld Sr DR submitted that the law on limitation is a substantial law and delay should not be condoned.

4. I have considered the rival submissions. A perusal of the facts in the present case clearly shows that the assessee has not been filing its return of income for the subsequent years and admittedly, the assessee is not having any business activities. This clearly proves the claim of the assessee that the assessee's business has been closed down. This being so, I am of the view that the reasons given by Id AR for the delay in filing the appeal before the Id CIT(A) are genuine. In these circumstances, I condone the delay of 3184 days in filing the appeal before the Id CIT(A) and restore the issues on merits to the file of the Id CIT(A) for adjudication on merits.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/07/2023.

Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 11/07/2023

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Maa Maheswari herbal and Spices Farms Pvt Ltd., Attabira, BargarH
2. The Respondent: DCIT, Circle 2(1), Sambalpur
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**