



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK
(through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No.123/CTK/2021
Assessment Year : 2015-16

M/s. Konark Automobiles, C-4/15, Ground Floor, Civil Township, Rourkela.	Vs.	Pr. CIT, Sambalpur
PAN/GIR No.AAFFK 3507 P		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Abani Kanta Nayak, Id CIT DR

Date of Hearing : 13/10/2023
Date of Pronouncement : 13/10/2023

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id Pr. CIT, Sambalpur, dated 21.4.2020 in Appeal No.ITBA/COM/F/17/2020-21/1026961919(1) for the assessment year 2015-16.

2. None appeared on behalf of the assessee. Shri Abani Kanta Nayak, Id CIT DR appeared for the revenue.

3. The appeal is time barred by 515 days. The assessee has filed condonation petition stating the reasons that due to covid 19, the appeal could not be filed within the due date without supporting affidavit.

4. We have heard Id CIT DR and perused the case. We observe that an appeal has to be filed within the stipulated period, prescribed under the law. Belated appeal can only be condoned, when sufficient reason is shown before the court for the delay with an affidavit. The assessee who seeks condonation of delay therefore must explain the delay. In this appeal, the assessee has only filed condonation petition without supporting affidavit and there is no proper explanation for delay in filing the appeal. Therefore, we reject the application of condonation for delay and dismiss the appeal treating the same as infructuous.

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

Order dictated and pronounced in the open court on 13/10/2023.

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER
Cuttack; Dated 13/10/2023
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : M/s. Konark Automobiles, C-4/15, Ground Floor, Civil Township, Rourkela
2. The Respondent: Pr. CIT, Sambalpur
3. The CIT(A)-, Sambalpur
4. Pr.CIT-,
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack