

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'SMC': NEW DELHI**

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.1936/DEL/2023
[Assessment Year: 2007-08]**

Rajdhani Flora & Infrastructure Developers Private Limited, 315 Rakeshdeep, 11, Community Centre, New Delhi-110049 PAN-AACCR0631F	Vs	ITO, Circle-21(1), Delhi
Assessee		Revenue

Assessee by	Sh. Mahesh Chandra Agarwal, CA
Revenue by	Sh. Om Prakash, Sr. DR

Date of Hearing	18.10.2023
Date of Pronouncement	23.10.2023

ORDER

This appeal by the assessee is directed against the order of National Faceless Appeal Centre, Delhi, dated 28.02.2023 pertaining to Assessment Year 2007-08.

2. Grounds of appeal raised by the assessee reads as under:-

“1 On the facts and circumstances of the case, the order passed by the learned Assessing Officer/ITO/CIT(APPEAL) is bad Both in the eye of law and on the facts.

2. On the facts and circumstances of the case, the learned CIT(A) has erred in dismissing the appeal without providing proper opportunity of being heard.

3. On the facts and circumstances of the case, the learned CIT(A) has erred both on facts and in law in confirming addition without sufficient opportunity to explain its reasons of delay in filing appeal before him.”

3. In the case, the Ld. CIT(A) noted that the appeal was filed by almost delay of 9 years. The reasonable cause attributed was financial crisis.

However, the ld. CIT(A) found that the submissions of the assessee is very cryptic in nature. He has also noted that it is not supported by the documentary evidence. He further noted that the assessee was given opportunity to file written submissions and necessary documents. But the assessee failed to file any required documents. In these facts, the Ld. CIT(A) did not condone the delay for 9 years in filing the appeal and dismissed appeal as not admitted.

4. Against this order, the assessee is in appeal before the Tribunal.

5. I have heard both the parties and perused the records. Before me also, the ld. counsel for the assessee submitted that an opportunity may be granted before the authorities below and he submitted that reasonable cause for delay before the Ld. CIT(A) was financial crisis. On the facts and circumstances of the case and after careful consideration, I am of the considered opinion that the Ld. CIT(A) has taken correct view in not condoning the delay in this case in absence of proper reasonable cause and documents to that effect. Hence, I do not find any infirmity in the order of the Ld. CIT(A) and uphold the same.

6. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the open court on 23rd October, 2023.

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Delhi; 23.10.2023.

Shekhar,

Copy forwarded to:

1. Assessee
2. Respondent

3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi