

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

BEFORE: SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.1915/Del/2023
(Assessment Year: 2012-13)**

Navab Singh, 230, Patwari Greater Noida, Gautam Buddha Nagar, Uttar Pradesh 203207	Vs.	ITO, Ward-2(2)(5), 2(1)(3), Ghaziabad, Uttar Pradesh 201002
PAN/GIR No. CTWPS 9909 K		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Vivek Kumar Upadhyay, Sr.DR
Date of Hearing	23/10/2023
Date of Pronouncement	27/10/2023

ORDER

PER SHAMIM YAHYA (A.M):

This appeal by the assessee is directed against order of CIT(A) dated 07.11.2022 and pertains to A.Y. 2012-13.

2. Grounds of appeals read as under:-

1. That on the facts and in the circumstances of the petitioner's case, the learned Commissioner of Income tax (Appeal) NFAC, Delhi erred in law and on facts, in upholding the order of the learned assessing officer and not giving him sufficient opportunity and further ignoring that the appellant was prevented by reasonable and sufficient cause to represent his case before the First Appellate Authority and so as to make a plea that the impugned assessment completed under section 144/147 of the Act was without jurisdiction, illegal, arbitrary, improper and defying the principle of natural justice to the petitioner:

2. That on the facts and in the circumstances of the petitioner's case, the learned Commissioner of Income tax (Appeal) NFAC, Delhi erred in law and on facts, in confirming the additions of Rs.2200000 made by the learned assessing officer in the impugned assessment order, based on suspicion, surmises and conjectures alone

and without bringing on record any material evidence whatsoever and also without looking into the facts of the case.

3. That on the facts and in the circumstances of the petitioner's case, the learned Commissioner of Income tax (Appeal) NFAC, Delhi erred in law and on facts, in wrongly charging interest under section 234A amounting to Rs.458803.

4. That on the facts and in the circumstances of the petitioner's case, the National Faceless Appeal Centre (NFAC), New Delhi erred in law and on facts, in wrongly charging interest under section 234B amounting to Rs.485171.

2. At the outset it is noted that assessment order was passed u/s. 144 in this case. The Ld. CIT(A) has also passed ex-parte order as no representation was done on behalf of the assessee before him. I also note that there is a delay of 172 days in filing the appeal. However, the assessee has given reasonable cause for the delay, that he is of old age and didn't have the necessary support to take care of the Income Tax matters. Upon careful consideration, I find that the reasonable cause for the delay attributed by the assessee is not convincing, hence the appeal is dismissed being time barred.

3. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 27/10/2023.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Delhi; Dated 27/10/2023

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Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Delhi.
4. CIT
5. DR, ITAT, Delhi
6. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Delhi