

आयकर अपीलीय अधिकरण, ए, न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' (SMC) BENCH : CHENNAI

श्री महावीर सिंह, उपाध्यक्ष के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./I.T.A. No.1224/CHNY/2023
निर्धारण वर्ष/Assessment year : 2017-2018

Shri. Sunderlal,
No.3, Gopal Reddy Colony,
East Main Road,
Chennai 600 082.

Vs. The Deputy Commissioner of
Income Tax,
Central Circle 1 (4)
Chennai 600 034.

[PAN AAMPS 5790B]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri D. Anand, Advocate
: Shri D. Hema Bhupal, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 21.02.2024

घोषणा की तारीख /Date of Pronouncement

: 21.02.2024

आदेश/ ORDER

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-18, Chennai in ITA No.205/CIT(A)-18/2018-2019, dated 31.08.2021. The assessment was framed by the Deputy Commissioner of Income Tax Officer, Central Circle 1(4), Chennai for the assessment year 2017-2018 passed u/s.143(3) of the Income Tax Act, 1961 (in short 'the Act') vide order dated 30.12.2018.

2. At the outset, it is noted that the appeal is time barred by 726 days. The order of the Id. CIT(A) is dated 31.08.2021 and assessee has disclosed the date of service of the impugned order on 07.09.2021 as per form no.36. Assessee filed condonation petition supported by affidavit and relevant affidavit reads as under:-

'1. I am the petitioner herein and I am fully acquainted with the facts of the case leading to and relating to the present petition.

2. I have filed the above appeal against the order of the Commissioner of Income tax (Appeals)-18, Chennai dated 31.08.2021 Viz during the Covid period. I and my family members were affected by Covid during this period and therefore lost track of the first appellate authorities order.

3. It was only when I approached the auditor for finalizing my tax return for the AY:2023-24 in the month of September 2023, I realised that the first appellate authority had disposed the appeal for the AY:2017-18 and I had not preferred an appeal. I immediately searched for the orders of the first appellate authorities order and found the same during the first week of October 2023. I immediately contacted my authorised representative, prepared the appeal and filed the same on 25.10.2023.

4. The appellant submits that it has no knowledge when it had received the first appellate authorities order since the family members were affected by Covid during that period, However, if the date of order is considered as the date of receipt of order the appeal should have been filed well before by 30.10.2021 but however the appeal was filed on 01.11.2023 with a delay of 731 days.

5. It is therefore prayed that the Hon'ble Tribunal may be pleased to condone the delay of 731 days in filing the appeal before the Income Tax Appellate Tribunal and render justice''.

3. Now, the Id. Counsel for the assessee before me stated that assessee family members were affected during covid period and lost to track the first appellate order i.e. impugned order and hence could not file the appeal within the limitation period. It was admitted that when assessee was finalizing the return of income for assessment year 2023-2024 in the month of September, 2023, he realized that appeal is not preferred. Hence there was a delay. When this was confronted to the Id. Senior Departmental Representative, he stated that assessee might have filed return of income for the assessment year 2022-2023 also in the month of July, August and September, 2022 and that point of time assessee could have filed the appeal. When this was confronted to the Id. Counsel for the assessee he could not answer anything. I have gone through the reasons stated by the Counsel now and contents of affidavit and supporting condonation petition. I find no reasonable cause as it seems that this is a cooked story and assessee could not file any supporting materials like medical certificate i.e. family members were affected by covid per and for how long. Even otherwise there is a long delay of 726 days which was not properly explained. Since there was no reasonable cause, I am not inclined to entertain the condonation plea and dismiss the same. Therefore, I dismiss the appeal of the assessee as unadmitted.

4 In the result, the appeal of the assessee in ITA No.1224/Chny/2023 for assessment year 2017-2018 is dismissed as un-admitted.

Order pronounced in the open court at the time of hearing on 21st day of February, 2024, at Chennai.

Sd/-
(महावीरसिंह)
(MAHAVIR SINGH)
उपाध्यक्ष/VICE PRESIDENT

चेन्नई/Chennai

दिनांक/Dated: 21.02.2024.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF

