

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.795/PUN/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Sachin Kumar Kamal Zanwar, Rathi Rathi and Co., 501-504, Akshay Landmarks, Opp. Pu La Garden, Sinhagad Road, Pune 411 030 Maharashtra PAN : AAIPZ0099C	Vs.	ITO, Parbhani
Appellant		Respondent

Assessee by : Shri Parag Rathi
Revenue by : Shri B.S. Rajpurohit

Date of hearing : 21.05.2024
Date of pronouncement : 21.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the CIT(A)-1, Aurangabad dated 20.06.2018 for the assessment year 2011-12.

2. Brief facts of the case are as under :

The appellant is an individual engaged in the business of running a grocery shop. The Return of Income for the A.Y. 2011-12 was filed on 11.07.2011 disclosing income of Rs.2,52,030/-. Subsequently, based on the information received from another

Assessing Officer- ITO, Ward-1(1), Parbhani that the appellant received interest income of Rs.4,46,016/- on investment of Rs.13,99,286/-, formed an opinion that income escaped assessment of tax, accordingly issued notice u/s.148 on 17.09.2014. The appellant neither complied with the notice issued u/s.148 nor with the notice u/s.143(2) of the Income-tax Act, 1961. In the circumstances, the AO was constrained to complete the assessment vide order dated 31.03.2016 by assessing to tax the cash deposits made in the bank account amounting to Rs.10,01,228/- and unexplained cash credit of Rs.3,85,000/- by recording a finding that the appellant had failed to explain the source of cash deposits as well as proved genuineness of cash credit of Rs.3,85,000/-.

3. Being aggrieved by the above assessment order, an appeal was filed before the CIT(A) who vide impugned order dismissed the appeal for non-prosecution, however, on merits.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. I heard the rival submissions and carefully perused the relevant material on record. At the outset, I find that the appeal is filed with a delay of 1782 days. The appellant filed an affidavit seeking condonation of delay. I had carefully perused the contents

of the affidavit and find that the appellant only explained the reasons for non-compliance before the CIT(A). No reasons whatsoever were furnished in support of the delay in filing the appeal before the Tribunal. In the absence of any reason for explaining the delay of 1782 days, it can be presumed that there was no valid reasons for delay in filing the appeal the Tribunal. Therefore, I am of the considered opinion that it is not a fit case to condone the delay of 1782 days, accordingly appeal is dismissed *in limine*, without condoning the delay.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 21st day of May, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 21st May, 2024.

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Aurangabad
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.