

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 103/Kol/2020
Assessment Year: 2014-15

Barsopurti Exim Pvt. Ltd. 2 nd Floor, Room No. 205 10A, Hospital Street Kolkata - 700072 [PAN: AACCB3632Q]	Vs	Income Tax Officer, Ward-1(4), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	None
Revenue by :	Shri Manas Mondal, Addl. CIT, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 30/04/2024
घोषणा की तारीख/Date of Pronouncement : 22/05/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:

The instant appeal is directed at the instance of the assessee against the order of the learned Commissioner of Income Tax (Appeals) - 10, [hereinafter the "ld. CIT(A)"] dt. 31/10/2019, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2014-15.

2. When the case was called for hearing, none appeared on behalf of the assessee. No application for adjournment has been filed. On perusal of note by Registry, we find that there is a delay of 6 (six) days in filing of the instant appeal. There is no petition for condonation of delay. We observe, that on the all the earlier occasions of hearing, the assessee either has not appeared or has been seeking adjournments. It appears that the assessee has merely filed this appeal and is not interested in prosecuting the same. At this point, we are well aware that the law

empowers us to condone a delay which has occurred on account of a *bona-fide* mistake if a petition/prayer/application for condonation to that effect providing satisfactory explanation for the delay, is placed on record for the consideration of the Bench. Hon'ble Supreme Court in the case of *Collector, Land Acquisition vs. Mst. Katiji (1987) 1987 taxmann.com 1072 (SC)*, has observed that it is for the assessee to explain each and every day of delay in filing of appeal. Before us in the present case, no such petition/prayer/application for condonation of delay is filed much less a sufficient and satisfactory explanation to prove that there is a reasonable cause for the said delay. Therefore, under the given facts and circumstances of the case, we find no alternative but to dismiss this appeal of the assessee *in-limine* for being time barred.

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

Order pronounced in the Court on 22nd May, 2024 at Kolkata

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 22/05/2024
SC S.P.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata