

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपीलसं./ ITA No.738/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

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| Limras Lottery & Trading Company Pvt. Ltd. No.164, Near Hotel Orchid Inn, Peters Road Opp., New Colony, Chennai – 600 014. | बनाम/ Vs. | Income Tax Officer Corporate Circle 4(1), Chennai. |
| स्थायीलेखासं./जी आइ आरसं./PAN/GIR No. AAACL-7724-R | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थी की ओर से/ Appellant by | : | Shri Poojesh J. (Advocate) – Ld. AR |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 21-05-2024 |
| घोषणा की तारीख / Date of Pronouncement | : | 21-05-2024 |

आदेश / ORDER

PER BENCH

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order passed by learned Addl. / Joint Commissioner of Income Tax (Appeals)-10, Mumbai [CIT(A)] on 27-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s.147 of the Act on 14-11-2019. In the assessment order, Ld. AO made disallowance of Rs.5.50 Lacs. The assessee filed appeal with inordinate delay of 1260 days. The Ld. CIT(A), after considering

assessee's submissions as well as after excluding Covid-19 Pandemic delay, noted that there was still a delay of 544 days which was inordinate. The assessee was unable to establish sufficient cause against the same. Finally, relying on various judicial decisions, the appeal was not admitted. Aggrieved, the assessee is in further appeal before us.

2. We are in full concurrence with the adjudication of Ld. CIT(A) in the impugned order. Even before us, the position has remained the same and the assessee is unable to explain the reasons for inordinate delay. Finding no merits, we dismiss the appeal.

3. The appeal stands dismissed.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21 -05-2024
RSR

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

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