

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"SMC" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 231/JP/2024
निर्धारण वर्ष / Assessment Year : 2018-19

Shree Shyam Enterprises G-8, Time Square Vidhyadhar Nagar, Jaipur	बनाम Vs.	The DCIT Circle-7 Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABSFS 0953 K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None

राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 17/04/2024

उदघोषणा की तारीख / Date of Pronouncement: 10 /07/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the ld. Addl. CIT(A)-1, Chandigarh dated 15-01-2024 for the assessment year 2018-19 raising therein following grounds of appeal:-

- “1. That the ld.CIT(A) has erred in law as well as in facts of case in not admitting appeal owing to delay in filing of Form 35 without appreciating the sufficient cause for delay put by the appellant.
2. That the ld.CIT(A) has erred in law as well as in facts of case in not adjudicating the merit of the case.
3. That the ld. CIT(A) ought to have addition of Rs.15,05,870/- by the CPC u/s 143(1) to be beyond jurisdiction and judicial precedents on the issue.”

2.1 At the very outset of the hearing, the Bench noticed from the record that none appeared on behalf of the assessee when the case was fixed for hearing on 15-04-2024. Therefore, the matter was adjourned to 17-04-2024 for arguments. However, on 17-04-2024, none appeared when the case was called out for hearing. While deprecating the conduct of the assessee, the adjournment application placed on record was dismissed by the Bench. Since the ld. DR appearing on behalf of the Department was ready for arguments, therefore, the Bench proceeded to dispose off the case on merit.

2.2 The Bench noticed that the appeal of the assessee was dismissed by ld. Addl. CIT(A) as the same was not filed within the limitation and there was delay 286 days and only reasons mentioned by the assessee before ld. Addl. CIT(A) was that partners of the assessee are non tech savvy and does not check mail frequently. In this regard, the ld. Addl. CIT(A) has passed a detailed order containing various juridical pronouncements. The Bench has meticulously gone through the findings of the ld. Addl. CIT(A). The relevant narration as made by ld. Addl. CIT(A) is reproduced as under:-

“3. In view of the above discussion and legal position, the delay of 255 days in filing of appeal is not condone as no “sufficient casue” has been shown u/s 249(3) of the Income Tax Act, 1961 for the appellant’s failure to file the appeal within the prescribed period of limitation u/s 249(2) of the Income Tax , 1961 r.w.s. of Limitation Act and hence the appeal sought to be instituted belatedly is hereby rejected.

4. In the result, as delay in filing of appeal is not condoned, the appeal is not admitted and is rejected accordingly.

2.3 The Bench heard the ld.DR and perused the materials available on record. The Bench from the records observed that none appeared on behalf of the assessee during the course of hearing nor any material was filed by the assessee to substantiate its case or controvert the order of the ld. Addl. CIT(A). In such a situation, the Bench has no reason to interfere with the order of the ld. Addl. CIT(A). Thus the appeal of the assessee is dismissed with no order as to costs.

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

Order pronounced in the open court on 10 /07/2024.

Sd/-

(संदीप गोसाईं)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 10 /07/2024

*Mishra

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

1. The Appellant- Shree Shyam Enterprises, Jaipur
2. प्रत्यर्थी / The Respondent- The DCIT. Circle-7, Jaipur
3. आयकर आयुक्त / The ld CIT
4. आयकर आयुक्त(अपील) / The ld CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No.231/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar