



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA NO. 272/CTK/2019
Assessment Year: 2014-15

Smt. Poonam Pujari At present- B-41, Anant Vihar,Phase-II, Bhubaneswar	Vs.	Principle Commissioner Of Income Tax, Sambalpur
PAN/GIR No. ALRPPI 4009N		
(Appellant)	. . .	(Respondent)

Assessee by : None(Adjournment letter)
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing: 12/08/2024
Date of Pronouncement: 12/08/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of learned Principal CIT, Sambalpur dated 29.03.2019 passed u/s 263 of the Act in Appeal No PCIT/SBP/2018/2028-19/ for the assessment year 2014-15.

2. None represented on behalf of the assessee, however, an adjournment letter is filed, which reads as follows:

CIT-DR

BEFORE THE HON'BLE INCOME TAX APPELLATE
TRIBUNAL CUTTACK BENCH : CUTTACK
ITA No. 272/CTK/2019
(Assessment Year 2014-15)

Handwritten notes: *9/8/2024*, *B/c*

In The Matter of: Smt. Poonam Pujari,
At present B-41,
Ananta Vihar, Phase-II,
Bhubaneswar- 751020,
PAN- ATRPPI409N ... Appellant

-Vrs-

Pr. Commissioner of Income Tax ... Respondent

MOST RESPECTFULLY SWEETH

1. That the above matter is posted for hearing on 12.08.2024.
2. That the Appellant since is depending on her accountant regarding some of relevant papers are to be collected for placing before this Hon'ble Bench for hearing but the accountant, due to his illness, has gone for treatment. Hence, this matter may please be adjourned giving at least 20 days time for further hearing of appeal in order to proceed and file relevant documents in support of the appeal filed.

INCOME TAX
APPELLATE TRIBUNAL
CUTTACK BENCH
CUTTACK
No. 608
Date 9/8/24

PRAYER

It is therefore, prayed that considering the facts and difficulties stated above the appeal fixed for hearing on 12.08.2024 may please be adjourned granting at least 20 days time for further hearing.

For this act, of kindness the appellant as in to duty bound shall ever pray.

Cuttack

By the Appellant through

Date 09.08.2024

[Signature]
Advocate

Rejected
[Signature]
12/8/24

[Signature]
12/8/24

3. On behalf of revenue, Shri Sanjay Kumar, Id. CIT DR appeared.
4. This appeal has been filed as early as in 9.8.2019. This appeal had been posted for hearing more than 21 times and the appeal had also been disposed of ex-parte on 12.10.2022. Vide an order in miscellaneous application No19/CTK/2023 dated 12.07.2024, the appeal had been recalled and the appeal was posted for hearing today.
5. The learned counsel has also signed the order sheet as having been informed the date of hearing, which date was also chosen by the counsel. Now, again the adjournment is sought, which is nothing but a challenge to the functioning of the Bench. There is absolutely no intention shown by the assessee for having the appeal disposed off.
6. From 2019 till date the assessee having been unable to get the details to represent its case, now seeking additional 20 days to get details from the accountant nothing but delay tactics. It is surprising as to how the details which have not been collected in the last 5 years is now being claimed to be collected in 20 days. This is an order u/s 263 and the consequential order giving effect has also been passed.
7. Admittedly the issue in the appeal on merits is in regard to non- deduction of TDS in respect of the transport charges paid which are more than Rs.30,000/- . No evidence has been produced before us by the assessee nor has the assessee produced such evidence before the learned principle CIT. Further, the appeal of the assessee is delayed by 24 days for which affidavit of the assessee has been filed, wherein no reason has been given: The affidavit is follows:

29 JUL 2019 NOTARISED



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UDASAN SAMANTARA
NOTARY, GOVT. OF ODISHA
DIST.-KHURDA, BBSR, ODISHA

AFFIDAVIT FOR CONDONATION OF DELAY IN FILING APPEAL BEFORE THE
INCOME TAX APPELLATE TRIBUNAL

REGD. NO. 1600 577178
29-07-19

IN THE MATTER OF Smt. Poonam Pujari,
ASSESSMENT YEAR - 2014-15

I, Poonam Pujari, D/o Sri Surendranath Chaini, aged about 38 Years,
the Appellant do hereby solemnly affirm and state on oath as under:


1. That, I am an assessee under Income Tax Act.
2. That I am well conversant with the facts deposed below:
3. That the appeal filed by the appellant before the Hon'ble ITAT, Cuttack is against the order of The Principal Commissioner of Income Tax, Sambalpur, which was disposed of vide order dated 29.03.2019 received on 06.05.2019 and the appeal should have been filed on or before 05.07.2019, but unfortunately the same has been filed with a delay of about 24 days which is neither intentional nor deliberate but due to unfortunate and unavoidable circumstances beyond control of the appellant and the delay may kindly be condoned as the appellant neither acted deliberately or in defiance of law or was guilty of conduct, contumacious or dishonest, or acted in conscious disregard of its obligation.

..PTO..

✓ Poonam Pujari
29-07-19

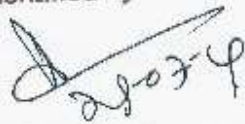


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UJASAN SAMANTARA
NOTARY, GOVT. OF ODISHA
DIST. KHURDA, BBSR, ODISHA
REGD. No- 8812912
MOB- 9439145014

4. That, the facts stated above are true to the best of my knowledge and belief.

Identified by



Advocate


✓ Peonan Pujari
Deponent

Certified that, the above-named deponent being identified by Sri D.S. Samantara, Advocate, BBSR, appeared before me and solemnly stated that the facts stated in the Affidavit are true to the best of his knowledge and belief.

Place: BBSR

Date: 29-07-19

Notary Public


29-07-19

UJASAN SAMANTARA
NOTARY, GOVT. OF ODISHA
DIST. KHURDA, BBSR, ODISHA
REGD. No- 8812912
MOB- 9439145014



8. As no reason has also been provided for the delay in filing of the appeal, the appeal of the assessee is dismissed both on the ground of delay and on account of non-production of evidences in support of its claim.

9. In the result appeal of the assessee is dismissed.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Dated 12/08/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Smt. Poonam Pujari, At present- B-41, Anant Vihar, Phase-II, Bhubaneswar
2. The Respondent: Principle Commissioner
Of Income Tax, Sambalpur
3. DR, ITAT,
4. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack