

ITA No. 1368/DEL/2023[A.Y. 2012-13]

ITA No. 1369/DEL/2023[A.Y. 2013-14]

First Choice Probuild Pvt Ltd
3543, Gali Jatwara, Daryaganj
Delhi
PAN - AABCF 0130 A

Vs.

The A.C.I.T.
Central Circle-13
New Delhi

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri T. James Singson, CIT-DR

Date of Hearing : 04.09.2024

Date of Pronouncement : 10.09.2024

ORDER**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

The above captioned 14 separate appeals are by different assessees belonging to Shri Deepak Agarwal, Shri Mukesh Kumar & Others Group of cases. The appeals are preferred against the order of the Id. CIT(A)-28, New Delhi passed on different dates for captioned different assessment years respectively.

2. Since the underlying facts are common in all the appeals of the assessee, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. From the perusal of the appeals, it is noticed that the appeals of all the assesseees are delayed by days ranging from 145 to 206 days. For each assessee, they have filed application for condonation of delay.

4. We also find that notices issued have been returned back unserved with the postal remark “no such person found”.

5. The typical and common plea of the assesseees in their condonation application is that there was “unavailability of required counsel”. We are of the opinion that such an explanation cannot be considered as plausible reason for condonation of delay in filing the appeals.

5. In view of the above factual finding, appeals of all the assessee are considered non-maintainable having no valid explanation for delay in filing the appeals and are hereby dismissed.

6. However, liberty is given to the assesseees to approach the Tribunal for reviving the instant appeals with valid explanation.

7. In the result, all the captioned 14 appeals of the different assesseees are dismissed.

The order is pronounced in the open court on 10.09.2024.

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

Dated: 10th SEPTEMBER, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	