

**SC 2191 and D. Gopinathan Pillai vs State of Karal;a & Anr.AIR 2007 SC**

**2624.** Considering the totality of the facts and circumstances and also taking into consideration various decisions mentioned (supra), we are of the view that the assessee has failed to make out a case of sufficient cause for condoning the inordinate delay of 262 days and thus the Bench does not find merit in the submissions as to the inordinate delay in filing the appeal and thus the same is dismissed as indicated above,

4.0 In the result, the appeal of the assessee is dismissed

Order pronounced in the open court on /09/2024.

(डॉ. दीपक पी.रिपोटे)  
(Dr. Dipak P. Ripote )

लेखा सदस्य / Accountant Member

(डॉ.एस.सीतालक्ष्मी)

(Dr. S. Seethalakshmi)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 09/09/2024

\*Santosh

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

1. The Appellant- Sakata Inx India Pvt. Ltd. Alwar.
2. प्रत्यर्थी / The Respondent- Pr. CIT, Jaipur-1.
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 140/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar

ITA 140/JPR/2024  
(Assessment Year: 2018-19)

In the case of  
**SAKATA INX INDIA PRIVATE LIMITED**  
vs.  
**PRINCIPAL COMMISSIONER OF INCOME TAX, JAIPUR-1**

Bench: A

7

10-Jul-2024  
(Wednesday)

HEARD

The Appeal was called out today and heard by the Bench constituted by:

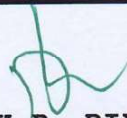
**DR. S SEETHALAKSHMI, JUDICIAL MEMBER**  
**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

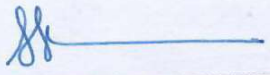
से गठित न्यायपीठ द्वारा अपील / विविध आवेदन / स्थगन आवेदन को आज बुलाया गया और सुना गया।

Assessee represented by: SHRI PRAKUL KHURANA, ADV. & SHRI MUKESH SONI, ADV.

Department represented by: SHRI ARVIND KUMAR, CIT-DR

आदेश हेतु सुरक्षित। Kept for Orders. फिजिकल हियरिंग में सुना गया है।  
Heard in physical hearing.

  
DR. DIPAK P. RIPOTE  
ACCOUNTANT MEMBER

  
DR. S SEETHALAKSHMI  
JUDICIAL MEMBER

*Dismiss the Appeal  
on delay cannot be  
condoned before PCAT*

**आदेश की घोषणा की गई**  
**Order Pronounced**



JM