

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1750/PUN/2024

निर्धारण वर्ष / Assessment Year : 2019-20

Shubhada Sanjay Sane, 413, D-Ward, Annapurna Apartment, Dravid Wada, Gangavesh-416002 Maharashtra PAN : ADXPS8499K	Vs.	ITO, Ward-2(1), Kolhapur
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Harshad S. Aaradhi

Date of hearing : 09.10.2024  
Date of pronouncement : 09.10.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the appellant directed against the order of Addl./JCIT(A)-1, Chandigarh dated 26.06.2024 for the assessment year 2019-20.

2. Brief facts of the case are that the appellant was an employee of IDBI Bank Ltd., got retired on 05.01.2019. During the period year relevant to assessment year under consideration, the appellant derived income under the head 'salaries'. The Return of Income for the A.Y. 2019-20 was filed on 31.08.2019 disclosing total income of Rs.25,12,870/-. The said return of income was processed u/s.143(1) vide intimation dated 16.11.2019 accepting the returned income.

3. On the receipt of the said intimation, an appeal was filed before the Addl./JCIT(A) with a delay of 667 days seeking rectification of the

intimation on the ground that amount of leave encashment was wrongly included in taxable income of the appellant. The rectification application filed u/s.154 was not accepted by the system in the absence of any variation between the assessed income and the returned income. The Addl/JCITI(A) has dismissed the appeal *in limine* by holding that the appellant had failed to file any explanation for delay. Even on merits also, the Addl/JCIT(A) dismissed the appeal by holding that in the absence of any variation between the assessed income and the returned income, no appeal lies against the intimation u/s.143(1) of the Act.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing but written submissions were filed. In the written submissions, it was stated that the delay of 667 days had occurred on account of covid-19 pandemic outbreak in the country.

6. On the other hand, the Id. Sr. DR submits that no interference by this Tribunal is called for in the facts and circumstances of the case.

7. I heard the Id. Sr. DR and perused the material on record. The issue involved in the present appeal is whether the Addl./JCIT(A) was justified in refusing to condone the delay of 667 days. In this case, the intimation u/s.143(1) was issued on 16.11.2019 admittedly served upon the appellant on the same day. The appeal was filed on 12.10.2021. The submission of the appellant that delay had occurred on account of difficulties caused to the litigants on account of covid-19 pandemic outbreak in the country is not acceptable since no explanation whatsoever was tendered by the appellant in respect of delay for the period from the date of receipt of intimation, i.e. 16.11.2019 till 25.03.2020. In the absence of any

‘sufficient and reasonable cause’ for delay, I am of the considered opinion that the Addl/JCIT(A) was justified in refusing to condone the delay. Even on merits, the Addl/JCIT(A) was right in holding that in the absence of any variation between the assessed income and the returned income, no appeal lies against the intimation passed u/s.143(1) of the Act.

8. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 09<sup>th</sup> day of October, 2024.

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 09<sup>th</sup> October, 2024.

*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “SMC” बेंच,  
पुणे / DR, ITAT, “SMC” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.