



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

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

ITA No.359/CTK/2024
Assessment Year : 2014-15

Bishnu Priya Rout, Plot No.1-4,/22, Civil Township, Rourkela	Vs.	ITO, Ward-3, Rourkela
PAN/GIR No.ANMPR 4432 L		
(Appellant)	..	(Respondent)

Assessee by : Shri Amulya Kumar Roy, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 16/10/2024
Date of Pronouncement : 16/10/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 24.3.2022 in Appeal No.CIT(A),Sambalpur/10296/2019-20 for the assessment year 2014-15.

2. Shri Amulya Kumar Roy, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. When the matter was called on for hearing, Id counsel for the assessee has sought adjournment on the following grounds:

“That the date of hearing for the appeal No.ITA No.359/CTK/2024 has been fixed for hearing on 16.10.2024.

That the due to paucity of time paper book could not be prepared.

That it is prayed that the date of hearing may kindly be adjourned by 21 days.

Prayer

Under the facts and circumstances mentioned above and in view of natural justice the appellant requests you to kindly adjourn the date of hearing. For which kind act of the Hon’ble Bench the appellant shall ever pray.”

4. The appeal of the assessee is delayed by 831 days. On the date of filing of the appeal itself on 2.9.2024, a defect notice was issued mentioning the delay and the assessee has filed affidavit dated 27.8.2024 mentioning the delay of 138 days without giving any reasons. The application accompanying the affidavit mentions 829 days. The application does not give any reasons. The affidavit reads as follows:

68AA 901157

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AFFIDAVIT FOR CONDONATION OF DELAY IN FILING APPEAL BEFORE THE INCOME TAX APPELLATE TRIBUNAL
IN THE MATTER OF BISHNUPRIYA ROUT
ASSESSMENT YEARS-2013-14

I Mrs. BISHNU PRIYA ROUT, D/o Mr. Banamali Rout, aged about 47 years, resident of Plot No- I-4/22, Civil Township, Rourkela-769004 PS; Raghunathpali Dist : Sundargarh, Odisha the Appellant do hereby solemnly affirm and state on oath as under:

1. That I the above named appellant as such am well conversant with the facts deposed below:
2. That the appeal filed by the appellant before the Hon'ble ITAT, Cuttack Bench, Cuttack is against the order of Commissioner (Appeals) was disposed of vide Order in ITBA/NFAC/5/250/2021-22/1041406701(1) by order dated 24th March, 2022 and the appeal should have been filed on or before 23rd May, 2022, but unfortunately the same has been filed with a delay of 138 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 either acted deliberately or in defiance of law or was guilty of conduct, contumacious or dishonest, or acted in conscious disregard of its obligation.
3. That, the facts stated above are true to the best of my knowledge and belief.

Identified by
[Signature]
27/08/24
Advocate

Deponent
Bishnu priya Rout
Advocate,
Rourkela, appeared before me and solemnly stated that the facts stated in the Affidavit are true to the best of his knowledge and belief.

PLoc: Rourkela
Ddt: 27/08/2024

[Signature]
27/08/24
U. K. PANDEY Notary
Rourkela Govt. of Odisha
Regd. No. ON-40 of 2012

The petition for condonation of delay reads as under:

BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK.

IN THE MATTER OF : BISHNU PRIYA ROUT
PLOT NO-1-4/22,CIVIL TOWNSHIP
ROURKELA-769004.

AND

IN THE MATTER OF : Petition for condonation of delay in
filing appeal against appellate order
in I.T. Appeal No.-
ITBA/NFAC/S/250/2021-
22/1041406701(1) for the
Assessment Year 2013-14.

MOST RESPECTFULLY SHEWETH :

1. That the appellant above named has filed an appeal before your Honour, challenging the impugned Appellate order passed by the Learned CIT(A), NFAC.
2. That the appellate order was received by the appellant on 10th Oct,2016 and as such the appeal should have been filed on or before 24th March,2022 but due to the negligence or inaction or misdemeanour i.e. laches & lapses of the authorised representative the appeal could not be filed in due time. Consequently resulting in a delay of 829 days.
3. That the delay in filing this appeal is neither deliberate nor intentional but due to circumstances beyond the control of the appellant.

PRAYER

In view of the above stated facts under the circumstances, the appellant prays before your Honour for condonation of delay and acceptance of the appeal for consideration on merit, for which act of your kindness the appellant as in duty bound shall ever pray.

Date : 28.08.2024

Place :Rourkela

Bishnu Priya Rout
Appellant

5. As the delay has not been explained nor reasonable cause shown for the delay in filing the appeal, the appeal filed by the assessee is dismissed on account of delay.

6. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 16/10/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 16/10/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Bishnu Priya Rout, Plot No.1-4,/22, Civil Township, Rourkela
2. The Respondent: ITO, Ward-3, Rourkela
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.

//True Copy//

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

By order

Sr.Pvt.Secretary
ITAT, Cuttack