IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER

ITA No.194/LKW/2023
(Assessment Year: 2011-12)

Future Money Sales And Marketing Pvt. Ltd A-28, Near Bankey Bihari Tample, Rajendra Nagar, Bareilly-243001.	v.	**Income Tax Officer-1(2)** Rampur Garden, Bareilly-New-243001.
PAN:AABCF4395H		
(Appellant)		(Respondent)

Appellant by:	Shri Devashish Mehrotra, Adv		
Respondent by:	Shri Sanjeev Krishna Sharma, Addl CIT(DR)		
Date of hearing:	16	10	2024
Date of pronouncement:	24	10	2024

O R D E R

PER ANADEE NATH MISSHRA, A.M.:

(A). The present appeal has been filed by the assessee challenging the impugned order dated 20/04/2023 passed by the learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC) ["*learned CIT(A)*"] for the assessment year 2011-12. In this appeal, the assessee has raised the following grounds: -

> *"1. That the Appellate Order passed by the Ld. Commissioner of Income Tax (Appeals) was passed without providing proper opportunity to the appellant and therefore, the same is void ab initio and bad in law.*
>
> *2. That the Ld. Commissioner of Income Tax (Appeals) is not justified in dismissing the appeal in limine and in fact not admitting the appeal for the reason that the appellant has tried to misguide the appellate authority regarding the alleged delay in filing of appeal.*
>
> *3. That the Ld. Commissioner of Income Tax (Appeals) has failed to appreciate that the appellant had obtained a certified copy of the*

assessment order on the date mentioned in Form 35 and the appeal was filed within stipulated time of 30 days thereafter and therefore was well within time.

4. That the Ld. Commissioner of Income Tax (Appeals) has erred in law and on facts and circumstances of the case in not dealing with the grounds of appeal and statement of facts filed by the assessee on merits of the case.

5. That the order passed by the Ld. Commissioner of Income Tax (Appeals) is against the principle of natural justice as the same has been passed without affording proper opportunity to the appellant.

6. That the Ld. Commissioner of Income Tax (Appeals) has erred in law and on facts and circumstances of the case by not appreciating that the commission and expenses incurred by the appellant were business related and were duly verifiable from the audited financial statements and books of accounts of the assessee.

7. That the appellant craves leaves to add, alter, amend, and withdraw any or all of the grounds of appeal on or before the date of hearing."

(B). In this case, the assessment order dated 24/03/2014 was passed u/s 144/143(3) of the Income Tax Act, 1961 (hereinafter "the Act") wherein the assessee's total income was assessed at Rs.1,08,93,150/- as against the returned income of Rs.65,950/-. In the aforesaid assessment order, additions were made on account of disallowance of commission and on account of disallowance out of other expenses. The assessee filed appeal in the office of the Ld. CIT(A). However, the appeal filed by the assessee in the office of the Ld. CIT(A) was beyond time limit prescribed u/s 249(2) of the Act. Vide aforesaid impugned appellate order dated 20/04/2023, the Ld. CIT(A) dismissed the assessee's appeal in limine on grounds of limitation. The Ld. CIT(A) has noted that the appeal was filed on 17/07/2018 whereas the aforesaid assessment order was served on the assessee on 24/03/2014. The Ld. CIT(A) has also observed that the appeal filed by the assessee in the office of the Ld. CIT(A) on 17/07/2018 was with an inordinate delay of 1546 days. The present appeal has been filed by the assessee in Income Tax

Appellate Tribunal (ITAT) against the aforesaid impugned appellate order dated 24/04/2023 of the Ld. CIT(A).

(C). At the time of hearing before us, the Assessee was represented by Shri Devashish Mehrotra, Adv, and Revenue was represented by Shri Sanjeev Krishna Sharma, Ld. Sr. Departmental Representative (Sr. DR). The Ld. Counsel for the Assessee submitted that the delay in filing of appeal in the office of the Ld. CIT(A) should be condoned and the issue regarding additions made in the assessment order should be restored back to the file of the Assessing Officer with a direction to pass fresh assessment order. The Ld. Sr. DR for Revenue relied on the impugned appellate order dated 20/04/2023 of the Ld. CIT(A).

(C.1). We have heard both sides. We have perused the materials available on record. In the impugned appellate order dated 20/04/2023 Ld. CIT(A) has stated that he was not satisfied that the assessee had "*sufficient cause*" for not presenting the appeal within the due date stipulated u/s 249(2)(b) of the Act. He accordingly concluded that this was not fit case to condone the delay of appeal u/s 249(3) of the Act. Consequently, the Ld. CIT(A) did not admit the assessee's appeal and dismissed assessee's appeal in limine, as not admitted, on the ground of limitation. The relevant portion of the impugned order of the Ld. CIT(A) is reproduced as under: -

> *"2.1 The present appeal was filed electronically by the assessee, vide Form No.35 dated 17.07.2018, against the order u/s.144 of the Act dated 24.03.2014. As per the details available on record, the impugned order appealed against dated 24.03.2014 (supra) was actually served on the assessee on 24.03.2014 itself. However, the appeal was filed on 17.07.2018, with an inordinate delay of 1546 days [1576 days (from 25.03.2014 to 17.07.2018) - 30 days].*
>
> *2.2 In this regard, it is important to note that, as per the provisions of sub-section (2) of section 249 of the Act, the appeal should be filed/ presented within 30 days of the following date of service of the demand notice along*

with assessment order on the assessee concerned. The relevant portion of the statute is reproduced below:

"Form of appeal and limitation.

249. (1) Every appeal under this Chapter shall be in the prescribed form and shall be verified in the prescribed manner and shall, in case of an appeal made to the Commissioner (Appeals) on or after the 1st day of October, 1998, irrespective of the date of initiation of the assessment proceedings relating thereto be accompanied by a fee of .....

(2) The appeal shall be presented within thirty days of the following date, that is to say,

> *(a) where the appeal is under section 248, the date of payment of the tax, or*
>
> *(b) where the appeal relates to any assessment or penalty, the date of service of the notice of demand relating to the assessment or penalty: Provided that, where an application has been made under section 146 for reopening an assessment, the period from the date on which the application is made to the date on which the order passed on the application is served on the assessee shall be [excluded -]*
>
> *[Provided further that where an application has been made under sub-section (1) of section 270AA, the period beginning from the date on which the application is made, to the date on which the order rejecting the application is served on the assessee, shall be excluded, or*
>
> *(c) in any other case, the date on which intimation of the order sought to be appealed against is served. (2A) Notwithstanding anything contained in subsection (2), where an order has been made under section 201 on or after the 1st day of October, 1998 but before the 1st day of June, 2000 and the assessee in default has not presented any appeal within the time specified in that sub-section, he may present such appeal before the 1st day of July, 2000."*

(emphasis supplied)

2.3 As such, it is mandatory as per the statute to file the appeal within 30 days of the following date of service/receipt of the order appealed against. However, as seen from the facts of the case, in the instant case, the assessee has failed to follow this mandatory requirement of filing the appeal within 30 days of the following date of service/receipt of the impugned order. To be precise, the assessee should have filed the appeal on or before 23.04.2014. On the other hand, the assessee filed the appeal on 17.07.2018 with an inordinate delay of 1546 days.

2.4 Further, as per sub-section (3) of section 249 of the Act, the CIT(A) is vested with the power to admit an appeal which has been filed after the expiry of the stipulated period of 30 days, but subject to recording his satisfaction that the assessee had "sufficient cause" for not filing the appeal within the due date. The relevant portion of the statute is reproduced below for ready reference:

"(3) The Commissioner (Appeals) may admit an appeal after the expiration of the said period, if he is satisfied that the appellant had sufficient cause for not presenting it within that period."

(emphasis supplied)

2.5 In this regard, the assessee should file an application for condonation of delay at the time of filing the appeal in Form No. 35, along with the details/reasons in order to demonstrate existence of "sufficient cause" for such delay in filing the appeal. Also, it is well settled legal position that, in support of genuineness of reasons and for demonstrating "sufficient cause" for delay in filing the appeal, the assessee should file an affidavit, along with supporting documentary evidence issued by competent authority such as Medical Certificate, copy of VISA etc., as the case may be. While doing so, he/she should explain the reasons for each day of delay in filing the appeal.

2.6 In the instant case, it is an admitted fact that there was 1546 days delay (from 24.04.2014 to 17.07.2018) in filing the appeal, however, while filing the appeal, vide Form No.35 dated 17.07.2018, the assessee has even failed to report delay in filing the appeal. To be precise, at Column No. 1 — of Form No.35, the assessee is required to state whether there is delay in filing the appeal or not. And, if the response to Column No.14 is affirmative then, at Column No.15, the assessee is required to submit the grounds for condonation of delay.

2.7 However, in the instant case, though there is an inordinate delay of 1546 days in filing the appeal, at Column No.14, it is reported by the assessee that there is no delay in filing the appeal and, therefore, at Column No.15, no grounds for condonation of delay have been submitted. This is precisely because of the reason that at Column No.1(c) of Form No.35, which is meant for furnishing the details of date of service of the order appealed against, it is stated that the impugned order dated 24.03.2014 was served on 26.06.2018 but without explaining the delay in receipt of the order, along with supporting documentary evidence. As such, the assessee has tried to misguide the appellate authority regarding delay in filing the appeal.

2.8 Also, it may be noted that, in view of the above misrepresentation of facts, the assessee has not filed any petition/letter seeking adjournment of hearing so far. As such, it is clearly evident that even after a lapse of 1739 days, from the date of filing the appeal i.e., from 17.07.2018 to 20.04.2023, the assessee has not submitted the condonation petition, which shows that the assessee has no "sufficient cause" in filing the appeal belatedly within the meaning of sec. 249(3) of the Act. At this juncture, it may be noted that, during the course of appellate proceedings, the assessee was provided with four opportunities of being heard u/s.251 of the Act to file written submissions, but of no avail.

2.9 Further, it is well settled legal position that sufficient cause means a cause beyond the control of the assessee. However, in the instant Case, as explained in the preceding paragraphs, the assessee has not put forward any reasons, let alone cogent and plausible reasons, demonstrating the cause beyond the control of the assessee by virtue of which he was prevented from filing the appeal in time.

2.10 At this juncture, it is not out of place to highlight the fact that the assessee is under legal obligation to explain each day's delay in filing the appeal, along with supporting material evidence. However, in the instant case, the assessee has grossly failed to adduce any reasons, let alone any cogent and plausible reasons explaining each day's delay.

2.11 It is also important to note that, as per the settled position of law, adjudication of condonation of delay is a matter of discretion of the adjudicating authority/court and not of right of the applicant. Under the circumstances, keeping in view the fact that there is no petition for

condonation of delay moved by the assessee so far, I am of the considered opinion that there is no sufficient cause for delay in filing the appeal inasmuch as such delay had occurred on account of sheer negligence and inaction on the part of the assessee in adhering to the provisions of the statute and the Limitation Law. In this regard, reliance is placed on the following judicial precedents:

JUDICIAL PRECEDENTS

2.12 Firstly, reliance is placed on the landmark judgment of the Hon'ble Supreme Court in the case of Esha Bhattacharjee Vs. Managing Committee of Raghunathpur Nafar Academy and others in CIVIL APPEAL NOS.8183-8184 OF 2013 vide order dated 13.09.2013 [(2013) 41 SCC 649]. In this case, the Hon'ble Supreme Court has laid down the basic principles to be considered while adjudicating the issue pertaining (condonation of delay in filing the appeals wherein it is clearly distinguished? inter alia, that the cases filing under inordinate delay should be dealt with seriously as against the cases falling under minor delay of few days. The relevant portion of the decision is reproduced below for ready reference:

> *"24. What colour the expression "sufficient cause" would get in the fact' matrix of a given case would largely depend on bona fide nature of the explanation. If the court finds that there has been no negligence on the part the applicant and the cause shown for the delay does not lack bona fide then it may condone the delay. If, on the other hand, the explanation given by the applicant is found to be concocted or he is thoroughly negligent in prosecuting his cause, then it would be a legitimate exercise of discretion not to condone the delay." Eventually, the Bench upon perusal of the application for condonation of delay and the affidavit on record came to hold that certain necessary facts were conspicuously silent and, accordingly, reversed the decision of the High Court which had condoned the delay of more than seven years.*
>
> *14. In B. Madhuri Goud v. B. Damodar Reddy[21], the Court referring to earlier decisions reversed the decision of the learned single Judge who had condoned delay of 1236 days as the explanation given in the application for condonation of delay was absolutely fanciful.*
>
> *15. From the aforesaid authorities the principles that can broadly be culled out are:*
>
> *i) There should be a liberal, pragmatic, justice-oriented, non-pedantic approach while dealing with an application for condonation of delay, for the courts are not supposed - to legalise injustice but are obliged to remove injustice.*
>
> *ii) The terms "sufficient cause" should be understood in their proper spirit, philosophy and purpose regard being had to the fact that these terms are basically elastic and are to be applied in 1 proper perspective to the obtaining fact situation.*
>
> *iii) Substantial "justice being paramount and pivotal the technical considerations should not be given undue and uncalled for emphasis.*
>
> *iv) No presumption can be attached to deliberate causation of delay but, gross negligence on the part of the counsel or litigant is to be taken note of.*
>
> *v) Lack of bona fides imputable to a party seeking condonation of delay is a significant and relevant fact.*
>
> *vi) It is to be kept in mind that adherence to strict proof should not affect public justice and cause public mischief because the courts are required*

to be vigilant so that in the ultimate eventuate there is no real failure of justice.

vii) The concept of liberal approach has to encapsule the conception of reasonableness and it cannot be allowed a totally unfettered free play.

viii) There is a distinction between inordinate delay and a delay of short duration or few days, for to the former doctrine of prejudice is attracted whereas to the latter it may not be attracted. That apart, the first one warrants strict approach whereas the second calls for a liberal delineation.

ix) The conduct, behaviour and attitude of a party relating to its inaction or negligence are relevant factors to be taken into consideration. It is so as the fundamental principle is that the courts are required to weigh the scale of balance of justice in respect of both parties and the said principle cannot be given a total go by in the name of liberal approach.

x) If the explanation offered is concocted or the grounds urged in the application are fanciful, the courts should be vigilant not to expose the other side unnecessarily to face such a litigation.

xi) It is to be borne in mind that no one gets away with fraud, misrepresentation or interpolation by taking recourse to the technicalities of law of limitation.

xii) The entire gamut of facts are to be carefully scrutinized and the approach should be based on the paradigm of judicial discretion which is founded on objective reasoning and not on individual perception.

xiii) The State or a public body or an entity representing a collective cause should be given some acceptable latitude.

16. To the aforesaid principles we may add some more guidelines taking note of the present day scenario. They are

a) An application for condonation of delay should be drafted with careful concern and not in a half hazard manner harboring the notion that the courts are required to condone delay on the bedrock of the principle that adjudication of a lis on merits is seminal to justice dispensation system.

b) An application for condonation of delay should not be dealt with in a routine manner on the base of individual philosophy which is basically subjective.

c) Though no precise formula can be laid down regard being had to the concept of judicial discretion, yet a conscious effort for achieving consistency and collegiality of the adjudicatory system should be made as that is the ultimate institutional motto.

d) The increasing tendency to perceive delay as a non-serious matter and, hence, lackadaisical propensity can be exhibited in a non-challan' manner requires to be curbed, of course, within legal parameters."

2.13 Also, reliance is placed on the judgment of the Hon'ble Himachal Pradesh High Court in the case of Sarla Devi v. Jagan Nath, 2018 SCC OnLine HP 1541, order dated 30.10.2018. In this case, the Hon'ble Himachal Pradesh High Court has held that it is incumbent upon the party seeking condonation of delay to show sufficient cause which prevented the petitioner from filing the application within the statutory period. While doing so, the Court observed that even though the petitioner was aware of the outcome, she did not take any steps and it was only after a delay of 350 days that she filed an appeal before the appellate court.

2.14 Further, reliance is placed on the following judicial precedents:

1) Mohd. Ashfak Vs. State Transport Tribunal, UP [AIR 1976 SC 2161, 2162]: In this case, the Hon'ble Supreme Court has held that the discretion to admit an appeal after the expiration of the period of limitation prescribed u/s. 249(2) of the Act to be exercised where sufficient cause for not presenting the appeal within the time limitation is made out by the appellant.

2) P.K. Ramachanaran Vs. State of Kerala (1997) 7 SCC 556 to 558: In this case, the Hon'ble Supreme Court has held that law of limitation may harshly affect a particular party but it has to be applied with all its rigour when the statute so prescribes and the courts have no power to extend the period of limitation on equitable grounds.

3) Vedabhai alias Vijayenatabhai Baburao Patil Vs. Shantaram Baburao Patil [2002] 253 ITR 798 (SC)

Head Note:

Section 5 of the Limitation Act, 1963 - Extension of prescribed Period in certain cases - Whether in exercising discretion under section 5, Courts should adopt a pragmatic approach and expression 'sufficient cause' should receive liberal construction keeping in mind that principal of advancing substantial justice is of prime importance - Held, yes - Whether a distinction must be made between a case where delay is inordinate and a case where delay is of a few days and where assessee appeals for condonation of delay of only seven days on genuine ground of illness, delay should be condoned and appeal should be decided on merits - Held, yes.

(emphasis supplied)

4) Madhu Dadha Vs. ACIT [209] 317 ITR 458 (Mad. HC)

5) K.G.N.M.M.W.Educational Research & Analysis Society Vs. ITO [2015] 38 ITR(T) 623 (Jaipur—Trib)

6) Shree Balaji Woollen Mills' Vs. ACIT [2012] 28 taxmann.com 198 (Del)

7) Abhishek Transtel Ltd Vs. DCIT [2014] 51 taxmann.com 17 (Hyd Trib)

8) CIT Vs. Ram Mohan kabra (2002) 257 ITR 723 (Panjab and Haryana), in this case, the Hon'ble High Court has held as under:

> *"The provisions relating to prescription of limitation in every statute must not be construed so liberally that it would have the effect of taking away the benefit accruing to the other party in a mechanical manner. Where the Legislature spells out a period of limitation and provides for power to condone the delay as well, there such delay can be condoned only for sufficient and good reasons supported by cogent and proper evidence. Now it is a settled principle of law that the provisions relating (0 specified period of limitation must be applied with their rigov' and effective consequences."*

DECISION

15 In view of the above, I am not satisfied that the assessee had "sufficient cause" for not presenting the appeal within the due date stipulated u/s.249(2)(b) of the Act. Accordingly, this is not a fit case to condone the delay in filing the appeal as envisaged u/s.249(3) of the Act

and, therefore, the appeal cannot be admitted. Thus, the appeal is dismissed in limine, as not admitted.

2.16 Before parting, it may be noted that it is well settled legal position that until and unless delay in filing the appeal is condoned by the CIT(A), the said appeal cannot be considered for adjudication on merits of the case. Accordingly, once the appeal is not admitted on account of delay in filing the appeal, the question of adjudicating or deciding of the appeal on merits of the case does not arise.

2.17 In this regard, reliance is placed on the decision of the Hon'ble ITAT, Agra Bench in the case of Sri Rajeev Agarwal vs. DCIT in IT(SS) A No. 02/Agra/2011 for Block Period 01.04.1989 to 16.02.2000, dated 23.03.2012 wherein it is categorically explained the proposition of law that the CIT(A), after having recorded the finding that the appeal is barred by limitation, cannot decide the case. on merits since such course of action is not permissible under law. The relevant portion of the decision is reproduced below for ready reference:

> *"2. Briefly, the facts of the case are that the AO vide separate order imposed penalty u/s. 158BFA(2) of the I.T. Act vide order dated 23.02.2006. The assessee preferred appeal before the Id. CIT(A) and - in appeal papers, the date of service of penalty order was mentioned as 27.02.2006. However, as per appeal papers filed before the Id. CIT(A), the appeal is stated to have been filed on 04.04.2006. According to section 249(2), the appeal before the Id. CIT(A) could be presented within 30 days of the date of service of the order appealed. The Id. CIT(A) in the impugned order mentioned that since appeal filed in Form 35 is out of time and no request is made on record for condonation of delay, therefore, the appeal is not even maintainable. The Id. CIT(A), however, went on to decide the appeal on merits also and considering the explanation of the assessee, the appeal was dismissed and penalty order was confirmed.*
>
> *3. The Id. counsel for the assessee submitted that the Id. CIT(A) has not given any opportunity to the assessee to explain the delay in filing the appeal. Therefore, the matter may be remanded to the file of Id. CIT(A) for deciding the appeal afresh. The Id. counsel for the assessee also submitted that the assessee challenged the impugned order on before the Tribunal because no authorization of search was issued in the name of assessee. As such, penalty is not leviable and addition was made on estimated basis. The Id. counsel for the assessee, however, admitted that no ground is raised in the grounds of appeal challenging the order of Id. CIT(A) holding that the appeal of the assessee before him was time barred and as such not maintainable.*
>
> *4. The Id. DR, on the other hand, relied upon the order of the Id. CIT(A) in holding the appeal of the assessee to be time barred and submitted that after holding the "appeal of the assessee as time barred, the Id. CIT(A) should not have decided the appeal on merits. The Id. OR submitted that since the finding of Id. CIT(A) in this regard has not been challenged before the Tribunal, therefore, the appeal of the assessee may be dismissed.*
>
> *5. We have considered the rival submissions and the material on record. As per details given in form No. 35 of appeal filed before the Id. CIT(A), the impugned penalty order was served upon the assessee on 27.02.2006 and the appeal was preferred before the Id. CIT(A) on or after 04.04.2006. As such, the Id. CIT(A) correctly noted in the appellate order that the appeal is time barred because the appeal is not filed within prescribed period of 30 days. According to section 249(3), the Id. CIT(A) could admit the appeal after the expiry of such period if he was satisfied that the assessee had sufficient cause for not presenting the appeal within that period. The Id. CIT(A), however, noted in the appellate order that no request is made on record for condonation of delay in filing the appeal beyond the period of limitation. As such, the appeal of the assessee was clearly time barred*

and the Id. CIT(A) nightly held the appeal of the assessee as non-maintainable. The assessee has not challenged the finding of the Id. CIT(A) in the grounds of appeal filed before the Tribunal. No material or evidence is filed to explain the delay in filing the appeal and as such, the request of the Id. counsel for the assessee for remanding the matter to the file of Id. CIT(A) in this regard cannot not be allowed. Since the appeal of the assessee was time barred before the ld. CIT(A) and there is no challenge to the said finding before us, we are of the view that the appeal of the assessee is not maintainable and is liable to be dismissed on this ground alone. Accordingly, the appeal of the assessee is dismissed. However, we may note that the ld. CIT(A) exceeded his jurisdiction in deciding the appeal on merit also after recording the above findings of appeal being time barred. Such a course adopted by the Id. CIT(A) is not permissible under law and as such, the Id. CIT(A) should be careful in taking up such a matter. With these observations, the appeal of the assessee is dismissed." (emphasis supplied)

3.0 In the result, the appeal filed by the assessee against the order u/s.144 of the Act for the AY 2011-12 is dismissed in limine."

(C.2). The assessee not only failed, during appellate proceedings in the office of Ld. CIT(A), to adduce "*sufficient cause*" for not presenting the appeal in the office of the Ld. CIT(A) within the due date stipulated u/s 249(2)(b) of the Act; but also, even during appellate proceedings in Income Tax Appellate Tribunal (ITAT, for short) the assessee failed to present any material to explain the reasons for delay in filing of appeal in the office of Ld. CIT(A). In the absence of any explanation from the assessee's side, and in the absence of any materials, on the basis of which the delay in filing of appeal in the office of the Ld. CIT(A) can be condoned; this appeal filed by the assessee is baseless. In the grounds of appeal, in the assessee's appeal in ITAT, the assessee has contended that appellant/assessee had obtained a certified copy of the assessment order and the appeal was filed within the stipulated time of 30 days thereafter. Thus, the appellant/assessee has contended that the appeal in the office of the Ld. CIT(A) was well within the time. However, the assessee has not denied that the assessment order was served on the assessee on 24/03/2014. In paragraph (2.1) of the impugned appellate order, the Ld. CIT(A) has categorically stated that the assessment order served on the assessee on 24/03/2014. During

the appellate proceedings in ITAT, the assessee has not presented any materials to assail this observation of the Ld. CIT(A).

(C.2.1) In the absence of any materials to persuade us to take a view different from view taken by Ld. CIT(A), and in view of the foregoing discussion, the impugned order of the Ld. CIT(A) is upheld.

(D). Since we have upheld the impugned appellate order of the Ld. CIT(A) wherein he did not admit the assessee's appeal and dismissed the assessee's appeal in limine on ground of the limitation; there is no occasion for us to decide the grounds taken by the assessee in the present appeal before us, on the merits of the additions made by the Assessing Officer. Therefore, we decline to express any view on the merits of the additions made in the aforesaid assessment order dated 24/03/2014.

(E). In the result, the appeal of the assessee is dismissed for statistical purposes.

Order pronounced in the open Court on 24/10/2024.

Sd/-	Sd/-
[SUBHASH MALGURIA]	[ANADEE NATH MISSHRA]
JUDICIAL MEMBER	ACCOUNTANT MEMBER

DATED: 24/10/2024

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

By order

//True Copy//

Assistant Registrar