

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC-Bench" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एव श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 1176/JP/2024
निर्धारण वर्ष/Assessment Year: 2015-16

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| Jai Club C/o Pawan Parashar, Chartered Accountant 509, Vaibhav Cine Multiplex Vaishali Nagar, Jaipur – 302 021 | बनाम Vs. | The ITO Ward 6(2) Jaipur |
| स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAAAJ 3200 G | | |
| अपीलार्थी/ Appellant | | प्रत्यर्थी/ Respondent |

निर्धारिती की ओरसे/ Assessee by : None.

राजस्व की ओरसे/ Revenue by: Shri Gautam Singh Choudhary (JCIT), DR.

सुनवाई की तारीख/ Date of Hearing : 02/12/2024

उदघोषणा की तारीख/ Date of Pronouncement : 02/12/2024

आदेश/ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER

On 24-05-2023, CIT(A), NFAC, Delhi dismissed the appeal filed by the assessee. The appeal was filed while challenging the assessment order dated 12-12-2017 passed by Assessing Officer, u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"). The assessment order pertains to Assessment Year 2015-16.

2. Vide impugned assessment, the Assessing Officer computed total income of the assessee at Rs. 45,65,404/-while taking into consideration that amount of interest of Rs.45,65,404/- earned by the assessee on FDR, was liable to income tax.
3. Feeling aggrieved by the impugned order passed u/s 250 of the Act, on 13-09-2024, the assessee presented appeal before Registry of this Appellate Tribunal. The Registry reported that appeal was barred by limitation, having been filed after 418 days.
4. Record reveals that with the Memorandum of appeal, the assessee also filed an application seeking condonation of delay in filing the appeal. The application is accompanied by affidavit dated 06-09-2024.
5. It may be mentioned here that despite various notices issued to the assessee for hearing, none has put in appearance on behalf of the assessee-applicant. So, we have heard Learned DR on the application seeking condonation of delay in filing the appeal.
6. Learned DR has opposed the application by submitting that the assessee-applicant has failed to establish any 'sufficient cause' for condonation of delay in filing the appeal, and as such, the application deserves to be dismissed and the appeal be dismissed being barred by limitation.
7. Record reveals that various notices came to be issued by the Registry to the assessee through its Authorized Representative, and same were delivered on the

given e-mail ID taxmanpawan@gmail.com- the address available in Form 36. But, surprisingly, no one cared to appear on behalf of the applicant.

As per the details downloaded from the system and submitted by this Office, notice of hearing was firstly issued and delivered at the aforesaid e-mail ID on 27-09-2024 for 1-10-2024; then notice was issued and delivered on 1-10-2024 for 10-11-2024; again on 10-11-2024, notice was issued and delivered for 6-11-2024; and ultimately, notice was issued and delivered on 8-11-2024 for today i.e. 2-12-2024.

Despite wait, none has appeared even today, on behalf of the assessee – applicant to pursue the matter.

8. We have gone through the affidavit lying annexed to the application seeking condonation of delay.

An affidavit is furnished by the deponent, by way of evidence in support of the averments put forth in the application. A perusal of affidavit filed in this matter would reveal that the same is not in accordance with law. It is without any verification clause. Without verification clause, it cannot be termed to be an affidavit fulfilling the requirements of law. Furthermore, no reason / cause for condonation of delay has been mentioned in the said affidavit of the deponent, by way of deposition of specific facts which are stated to have led to late filing of the appeal. Since none has been appearing on behalf of the assessee – applicant to pursue the matter, despite issuance and delivery of various notices by the Registry,

as noticed, and no evidence has been led to prove the reason or cause seeking condonation of delay as put forth in the application, we hold that the applicant has failed to establish any 'sufficient cause' which prevented the applicant from filing of the appeal within the prescribed period of limitation.

Conclusion

9. Having regard to the inordinate delay of more than 400 days and no sufficient cause having been established to justify the delay, we have no option, but to order for dismissal of the application. Consequently, the application seeking of condonation of delay is hereby dismissed.

Result

10. With the dismissal of the application seeking condonation of delay, the appeal filed by the assessee challenging order dated 24-05-2023 passed by the CIT(A), NFAC, Delhi, being barred by limitation, is hereby dismissed,.

. File be consigned to record room after the needful is done by the office.

Order pronounced in the open court on 02/12/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 2/12/2024

*Mishra, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Jai Club, Jaipur
2. प्रत्यर्धी / The Respondent- The ITO, Ward 6(2), Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 1176/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar