

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR

BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND DR. S. SEETHALAKSHMI, HON'BLE JUDICIAL MEMBER

ITA No. 539/Jodh/2023
(Assessment Year 2011-12)

Jai Pal Chowdhary, 112, R.K. Colony, Ganeshpura, Zink Nagar Ke Samn, Chittogarh – 312001. PAN No. AEUPC9987J	Vs.	ITO, Ward, Nohar.
Assessee by	None (Adjournment Application)	
Revenue by	Shri Karni Dan, Addl. CIT (Sr. DR)	
Date of Hearing	06.02.2025.	
Date of Pronouncement	10 .03.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

The captioned appeal has been filed by the assessee against the order of the National Faceless Appeal Centre [In short, 'NFAC/Id. CIT(A)'] dated 12.10.2023 in respect of Assessment Year 2011-12.

2. None attended for the assessee. An adjournment application filed by the Ld. AR wherein it is stated that *"due to suffering from fever, let is not possible to participate in the hearing/attend your office on the stipulated date."* The reason mentioned by the AR was found insufficient in absence of any prescription of the Doctor to substantiate the said reason. Accordingly, the adjournment application of the assessee is rejected and it is decided to hear the Ld. Addl. CIT DR and decide the appeal.

3. There was a delay of 16 days in filing this appeal before the Tribunal by the assessee. In the condonation application dated 26.12.2023, it is stated that *“the assessee was surrounded by many problems (mentally and physically) after the accidental death of young son, so he remained upset and due to which the time limit of filing the appeal before ITAT was expired. Your honour is requested to condone the delay and acknowledge the filing of appeal.”* However, the assessee has not filed any supporting evidence to substantiate the aforesaid reason. Again, the assessee has filed another application dated 01.01.2024 mentioning therein that-

“Please find enclosed here with for number 36 (3 copies) in new format for the appeal duly submitted for the A. Y. 2011 12.

Also please find enclosed here with copy of affidavit of the assessee stating the cause of delay in filing the appeal. Your honour is request to condone the delay.”

4. From the record, we find that the assessee has neither filed any affidavit nor any material evidence to substantiate its bona fide and sufficient cause for the said delay in filing the appeal before the Tribunal. It is pertinent to mention that the assessee has not even complied to the notices issued u/s 250 by the



NFAC/CIT(A) which compelled it to pass order based on material available on record.

5. In the present case, we mention that the appellant has also been granted opportunity of hearing earlier on 03/02/2025 where none attended nor any application for adjournment was filed by the assessee. It is noted that the appellant has not even responded to the notices issued to the appellant by the Ld. AO. The assessee has failed to explain and substantiate the sources of cash deposits before the lower authorities and before us as well and further he is a habitual defaulter in compliance to the notices before the authorities below.

6. From the above, it is apparently clear that the assessee is not interested in perusing the appeal further as he has not even bothered to remove the deficiency in filing the appeal which is barred by limitation. Further, the Ld. AR has neither been appearing on hearing nor filing adequate reasons with support of affidavit for the condonation of delay in filing the appeal.

7. Considering the factual matrix of the case, and in the absence of sufficient cause for delay in filing the appeal before Tribunal, we are of the considered view that the appeal of the assessee is not maintainable. However, he shall be allowed a liberty to revive the appeal on filing bona fide reason for delay in filing the



appeal with support of an affidavit, duly certified by registered Notary in support.

8. Accordingly, the appeal is dismissed as unadmitted.

Order pronounced on...10.../03.../2025 under Rule 34(4) of

Income Tax (Appellate Tribunal) Rules, 1963.

_____ Sd _____

(DR. S. SEETHALAKSHMI)
JUDICIAL MEMBER

_____ Sd _____

(DR. MITHAL LAL MEENA)
ACCOUNTANT MEMBER

Dated : 10./03/2025

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.