

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.348/RPR/2025  
निर्धारण वर्ष / Assessment Year : 2018-19

Maa Harsiddhi Infra Developers Pvt. Ltd.  
S-6 & Part of S-7, 2<sup>nd</sup> floor,  
Block E, L.K Corporate Tower,  
Dhamtari Road, Dumurtarai,  
Raipur (C.G.)-490 215  
PAN: AAGCM7052H

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Deputy Commissioner of Income Tax,  
Circle-1(1), Bilaspur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 20.06.2025

घोषणा की तारीख / Date of Pronouncement : 25.06.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM:**

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 07.02.2025 for the assessment year 2018-19 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee submitted that the appeal is time barred by 27 days. Elaborating the reasons leading to the said delay, the Ld. Counsel has filed condonation petition a/w. affidavit.

3. The Ld. Sr. DR did not file any counter affidavit for objecting the condonation of delay nor could place on record any evidence to suggest that such delay has been caused due to deliberate conduct of the assessee.

4. After perusing the condonation petition a/w. affidavit, we are of the considered view that the reasons for such delay were absolutely circumstantial and they are not in any way attributing any malafide or deliberate conduct of the assessee, if any for causing such delay. At the same time a liberal and judicious approach must be adopted also relying on the judgments of the **Hon'ble Supreme Court** in the cases of **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-**

**26311/2024, dated 31.01.2025 and Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21<sup>st</sup> March, 2025.**

5. Coming to the merits of the matter, the Ld. CIT(Appeals)/NFAC held and observed as follows:

**“Decision: -**

Here the assessee has filed appeal against order u/s.143(1) dated 16.10.2019 pertaining to A.Y.2018-19. However, on perusal of the submissions and the details on record, it is gathered that the order u/s.143(3) dated 13.03.2021 was also passed and further CIT(A) order was also passed wherein additions made in assessment order were upheld. Since the order u/s.143(3) has been passed, the order u/s.143(1) does not remain valid and moreover the appeal order has also been passed. Therefore, assessee has wrongly filed the appeal and misleading if done intentionally) the department. Hence, technically the present appeal becomes infructuous and accordingly the same is dismissed.”

6. The Ld. Counsel for the assessee could not refute the aforesaid facts on record and it is a matter of common knowledge that once the assessment was framed u/s.143(3) of the Income Tax Act, 1961 (for short ‘the Act’) then earlier intimation issued u/s.143(1) of the Act gets subsumed in the said subsequent assessment. This fact is admitted by the Ld. Sr. DR. We do not find any infirmity in the order of the Ld. CIT(Appeals)/NFAC which is upheld.

7. As per the above terms grounds of appeal raised by the assessee are dismissed.

8. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 25<sup>th</sup> day of June, 2025.

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 25<sup>th</sup> June, 2025.  
SB, Sr. PS

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

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.