

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 842/Coch/2024
Assessment Year: 2017-18**

Janatha Charitable Society Appellant
Vellur P.O., Taliparamba, Kannur 670346
[PAN: AAATJ1840K]

vs.

The Income Tax Officer, Circle – 1, Kannur Respondent

Appellant by: Shri Arun Raj S., Advocate
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 21.05.2025
Date of Pronouncement: 27.06.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi, dated 22.09.2023 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the appellant is a co-operative society engaged in the business of procuring and marketing of milk and production of allied products. The return of income for AY 2017-18 was filed on 08.09.2017 declaring income of Rs. 4,90,21,490/-. Against the said return of income, the assessment was

completed by the ITO, Circle-1, Kannur (hereinafter called "the AO") vide order dated 25.12.2018 passed u/s. 143(3) of the Act at a total income of Rs. 5,07,16,894/-. While doing so, the AO made addition on account of cash deposit made in Specified Bank Notes (SBN) during demonetisation period of Rs. 12,12,419/- for the failure of the appellant to discharge the onus of proving the source of cash deposit.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order enhanced the addition to Rs. 15,71,000/-.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

At the outset we find that there is a delay in filing the present appeal by 310 days. The appellant had filed a petition seeking condonation of delay stating that the order passed by the National Faceless Appeal Centre, Delhi (NFAC) was served through email and the appellant had come to know about the order passed by the NFAC only when the assessee was informed by the jurisdictional officer. The explanation furnished by the appellant is generic. No details, as to how the jurisdictional AO called upon the appellant to state about the order passed by the NFAC and when the jurisdictional AO informed the appellant was not given. In this situation, we are of the considered opinion that the reasons offered by the appellant are not bona fide and the appellant is guilty of negligence in pursuing legal

remedies. Keeping in view the decision of the Hon'ble Supreme Court in the case of Mrinmoy Maity v. Chhanda Koley [2024] SCC OnLine SC 551 wherein the Hon'ble Supreme Court observed that an litigant who approach the court belatedly or in other words sleeps over his rights for a considerable period of time, wakes up from his deep slumber ought not to be granted the extraordinary relief as delay is defined as guilty.

5. In the result, the appeal filed by the assessee is dismissed on the ground of delay and latches.

Order pronounced in the open court on 27th June, 2025.

Sd/-
(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 27th June, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin