

आयकरअपीलीय अधिकरण, जयपुरन्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRIGAGAN GOYAL, AM& SHRI NARINDER KUMAR, JM

आयकर अपीलसं./ITA No. 993/JPR/2025
निर्धारण वर्ष/AssessmentYear : 2021-22

Raghav Dangayach A-34-A Ram Nagar, Shastri Nagar, Jaipur.	बनाम Vs.	The ITO, Ward-4(1), Jaipur.
स्थायीलेखा सं./जीआईआरसं./PAN/GIR No.: ALLPD6247J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby :Shri S.B. Natani, C.A.
राजस्व की ओरसे / Revenue by: Shri Gaurav Awasthi, JCIT

सुनवाई की तारीख / Date of Hearing :24/09/2025
उदघोषणा की तारीख / Date of Pronouncement: 26/09/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIALMEMBER .

Present appeal came to be presented by the assessee on 30.06.2025, challenging the order dated 24.07.2024, passed by Learned CIT(A), Mumbai, relating to the assessment year 2021-22.

Vide impugned order, the appeal filed by the assessee challenging intimation order u/s 143(1) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), came to be dismissed.

2. Learned CIT(A) dismissed the appeal filed by the assessee, while observing in para 3.9 of the impugned order that the appellant had not furnished any submissions in support of the grounds of appeal and also that there was no response from the appellant to the four notices issued u/s 250 of the Act, issued by his office.

3. It may be mentioned here that the Registry raised a deficiency note that the present appeal filed on 30.06.2025, is barred by time, the same having been filed 273 days after the prescribed period of limitation.

Along with the appeal, the assessee filed an application seeking condonation of delay.

4. Arguments have been advanced on the issue of condonation of delay of 273 days.

5. Ld. AR for the appellant-applicant has submitted that the appellant had very serious problems in his family, due to which he could not devote time to contact his Advocate or counsel to put forth submissions before Learned CIT(A), and also for filing of the present appeal, before this Appellate Tribunal within the prescribed period.

Ld. AR for the applicant has further submitted that grandfather of the assessee remained admitted in hospital during the period from 19.07.2022 to 04.08.2022, when he was suffering from heart problem.

Further, it has been submitted that the grandfather of the applicant had to be, once again, got admitted in the above said hospital for 3 days, i.e. during the period from 21.12.2024 to 24.12.2024.

6. Ld. AR for the applicant has further submitted that the assessee was involved in several Court cases, with his partner- Shri Nawal Kishore Dangayach, who had filed several complaints leading to registration of false FIRs.

7. It has also been submitted that father of the assessee was sent to Jail on 13.08.2018, and he came out on bail on 14.12.2018 under orders passed by Hon'ble High Court.

8. Accordingly, Ld. AR for the appellant has submitted that the delay in filing of the appeal may be condoned.]

9. On the other hand, Ld. DR for the department has submitted that the assessee-applicant has failed to establish that there was any sufficient cause for non filing of the appeal within the prescribed period of limitation,

and as such, the appeal deserves to be dismissed, being barred by limitation.

10. Ld. DR has also submitted that the assessee even failed to respond to the four notices issued by the office of Learned CIT(A), during the period from 28.08.2023 to 08.07.2024, and that from said conduct of the assessee, it can also be said that the assessee was not at all interested in even pursuing the appeal filed before Learned CIT(A).

11. As claimed the first ground is that grandfather of the assessee was got admitted at Rajasthan Hospital, for the first time during the period from 19.07.2022 to 04.08.2022, and then for 3 more days i.e. during the period from 21.12.2024 to 24.12.2024.

It is noteworthy that the first period i.e. from 19.07.2022 to 04.08.2022 of the illness of grandfather of the assessee is the period when the appeal filed by the assessee was still pending before Learned CIT(A), and as such, same is of no help to the applicant in explaining delay in filing of appeal before this Appellate Tribunal.

Second period, during which his grandfather was got admitted at the same hospital, was of only 3 days i.e. from 21.12.2024 to 24.12.2024 i.e.

much after the date of disposal of the appeal by Learned CIT(A). That appeal was disposed of on 24.07.2024. Present appeal came to be filed on 30.06.2025. So, again, this short period of 3 days of illness of grandfather of the applicant is of no aid to the applicant to explain inordinate delay in filing of this appeal.

12. As regards the ground that father of the assessee was facing court cases, on complaints and FIRs got registered by his partner, copy of the order dated 12.03.2025, would reveal that father of the assessee was ordered to be released on bail vide order dated 12.03.2025, passed by our own Hon'ble High Court in S.B. Criminal Misc. Bail application No. 12462/2024, relating to FIR No. 144/2023, registered under Sections 422, 406, 467, 468, 471 and 120B IPC.

13. As claimed by the applicant himself in the application seeking condonation of delay, his father was earlier sent to jail on 13.08.2018 and released from Jail on 04.12.2018. But, notably, it was much prior even to the institution of the appeal before Learned CIT(A).

Thereafter, father of the applicant was allowed bail in three different cases on 30.11.2024, 08.05.2025 and 12.03.2025.

Even if we assume for the sake of arguments that father of the applicant was involved in various criminal matters, and that applicant was pursuing those matters, it remains unexplained as to why the applicant did not pursue the matter pertaining to Income-tax.

In **PATHAPATI SUBBA REDDY (DIED) BY L.Rs. & ORS. v. THE SPECIAL DEPUTY COLLECTOR (LA)**, SPECIAL LEAVE PETITION (CIVIL) NO. 31248 OF 2018, decided by Hon'ble Apex Court on 8.4.2024, the moot question was whether in the facts and circumstances of the case, the High Court was justified in refusing to condone the delay in filing the proposed appeal and to dismiss it as barred by limitation.

After referring to various previous decisions on the point of condonation of delay, Hon'ble Apex Court culled out the guiding principles by observing in the manner as:

“On a harmonious consideration of the provisions of the law, as aforesaid, and the law laid down by this Court, it is evident that:

- (i) Law of limitation is based upon public policy that there should be an end to litigation by forfeiting the right to remedy rather than the right itself;
- (ii) A right or the remedy that has not been exercised or availed of for a long time must come to an end or cease to exist after a fixed period of time;
- (iii) The provisions of the Limitation Act have to be construed differently, such as Section 3 has to be construed in a strict sense whereas Section 5 has to be construed liberally;

- (iv) In order to advance substantial justice, though liberal approach, justice-oriented approach or cause of substantial justice may be kept in mind but the same cannot be used to defeat the substantial law of limitation contained in Section 3 of the Limitation Act;
- (v) Courts are empowered to exercise discretion to condone the delay if sufficient cause had been explained, but that exercise of power is discretionary in nature and may not be exercised even if sufficient cause is established for various factors such as, where there is inordinate delay, negligence and want of due diligence;
- (vi) Merely some persons obtained relief in similar matter, it does not mean that others are also entitled to the same benefit if the court is not satisfied with the cause shown for the delay in filing the appeal;
- (vii) Merits of the case are not required to be considered in condoning the delay; and
- (viii) Delay condonation application has to be decided on the parameters laid down for condoning the delay and condoning the delay for the reason that the conditions have been imposed, tantamounts to disregarding the statutory provision. “

Hon'ble Apex Court went on to observe:

“27. It is in the light of the above legal position that now we have to test whether the inordinate delay in filing the proposed appeal ought to be condoned or not in this case.

28. The submission of learned counsel for the petitioners is that in somewhat similar situation, delay in filing appeal for the enhancement of compensation had been condoned by this Court. He placed reliance upon the case of **Dhiraj Singh (Dead) through Legal Representatives & Ors. vs. State of Haryana & Ors.** (2014) 14 SCC 127. In this case, delay in filing appeal was condoned as in other appeals compensation awarded at the rate of Rs.200/- per sq. yd. was upheld and the proposed appellants were also held entitled to the same benefit of compensation at the rate of Rs.200/- per sq. yd. instead of Rs.101/- per sq. yd. as awarded but with the rider that they will not be entitled for interest for the period of delay in approaching the High Court.

29. The other decision relied upon in this regard is the case of **Imrat Lal & Ors. vs. Land Acquisition Collector & Ors.** (2014) 14 SCC 133. In this case also the matter was regarding determination of compensation for the acquired land and there was a delay of 1110 days in filing the appeal for enhancement of compensation. Despite findings that no sufficient cause was shown in the

application for condoning the delay, this Court condoned the delay in filing the appeal as a large number of similarly situate persons have been granted relief by this Court.

30. The aforesaid decisions would not cut any ice as imposition of conditions are not warranted when sufficient cause has not been shown for condoning the delay. Secondly, delay is not liable to be condoned merely because some persons have been granted relief on the facts of their own case. Condonation of delay in such circumstances is in violation of the legislative intent or the express provision of the statute. Condoning of the delay merely for the reason that the claimants have been deprived of the interest for the delay without holding that they had made out a case for condoning the delay is not a correct approach, particularly when both the above decisions have been rendered in ignorance of the earlier pronouncement in the case of Basawaraj (supra).

31. Learned counsel for the petitioners next submitted on the basis of additional documents that in connection with the land acquisition in some other Special Leave Petitions, delay was condoned taking a lenient view and the compensation was enhanced with the rider that the claimants shall not be entitled for statutory benefits for the period of delay in approaching this Court or the High Court. The said orders do not clearly spell out the facts and the reasons explaining the delay in filing the appeal(s) but the fact remains that the delay was condoned by taking too liberal an approach and putting conditions which have not been approved of by this Court itself. In the absence of the facts for getting the delay condoned in the referred cases, vis-à-vis, the facts of this case, it cannot be said that the facts or the reasons of getting the delay condoned are identical or similar. Therefore, we are unable to exercise our discretionary power of condoning the delay in filing the appeal on parity with the above order(s).

32. Moreover, the High Court, in the facts of this case, has not found it fit to exercise its discretionary jurisdiction of condoning the delay. There is no occasion for us to interfere with the discretion so exercised by the High Court for the reasons recorded. First, the claimants were negligent in pursuing the reference and then in filing the proposed appeal. Secondly, most of the claimants have accepted the decision of the reference court. Thirdly, in the event the petitioners have not been substituted and made party to the reference before its decision, they could have applied for procedural review which they never did. Thus, there is apparently no due diligence on their part in pursuing the matter. Accordingly, in our opinion, High Court is justified in refusing to condone the delay in filing the appeal.

33. In the above situation, we do not deem it proper and necessary to interfere with the decision of the High Court refusing to condone the inordinate delay in filing the proposed appeal.

34. The Special Leave Petition, as such, lacks merit and is dismissed.”

14. Here, the record would reveal that during pendency of the appeal before Learned CIT(A), the applicant remained non compliant despite issuance of four notices issued under section 250 of the Act, during the period from 28.8.2023 to 8.7.2024. Impugned order was passed on 24.7.2024. Admittedly, said order was served upon the assessee-applicant on the same day, but the assessee filed present appeal on 30.6.2025 i.e. much after the expiry of the prescribed period of limitation.

In view of the above decision by Hon'ble Apex Court, and applying the same to the present case, we find that the applicant was not at all diligent in pursuing the matter relating to Income-tax and rather, he did not take any interest in contacting counsel or authorized representative even for the purpose of filing of appeal within the prescribed period of limitation.

Consequently, we are of the considered view that the applicant has failed to furnish any sufficient cause to explain delay of 273 days in filing of the appeal.

Result

15. As a result, the application seeking condonation of delay is hereby dismissed.

16. With the dismissal of the application seeking condonation of delay, the appeal is also held to be barred by limitation. Consequently, the same is hereby dismissed being barred by limitation.

Order pronounced in the open court on 26/09/2025.

Sd/-

(गगन गोयल)

(GAGAN GOYAL)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 26/09/2025

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Raghav Dangayach, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Ward-4(1), Jaipur.
3. आयकरआयुक्त / Theld CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 993/JPR/2025)

Sd/-

(नरेन्द्र कुमार)

(NARINDER KUMAR)

न्यायिक सदस्य / Judicial Member

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar