

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 128/PAT/2025
Assessment Year: 2015-16**

The Gopalganj Central Cooperative Bank	Vs.	Assistant Commissioner, Muzaffarpur
<i>(Appellant)</i>		<i>(Respondent)</i>
PAN: AAEAT0525C		

Appearances:

Assessee represented by : N o n e

Department represented by : Shri Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 18-September-2025

Date of pronouncing the order : 27-November-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Id. Commissioner of Income Tax (Appeals) [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2015-16 dated 04.10.2023.

2. The Registry has informed that the appeal is delayed by 443 days in filing by the assessee. However, the assessee has not filed any application seeking condonation of delay. It is observed that a notice pointing out the delay of 443 days was issued to the assessee on 07.04.2025, but neither any response has been received nor any application seeking condonation of delay was made specifying the sufficient cause for the delay. The appeal was filed before the Tribunal



on 18th March, 2025. The appeal was heard with the assistance of the Departmental Representative (“the ld. DR”) as none appeared on behalf of the assessee.

3. We have heard the ld. DR. It was the submission of the ld. DR that there is a huge delay of 443 days and before the ld. Assessing Officer the assessee did not respond to the notices issued by the ld. Assessing Officer in support of its claim. He further submitted that the assessee preferred an appeal before the ld. CIT(Appeals) and the ld. CIT(Appeals) gave several opportunities but there was no response from the assessee to substantiate its claim by producing relevant documents. Thereafter the assessee preferred an appeal before the ITAT with a huge delay of 443 days. Therefore, the attitude of the assessee clearly establishes that the assessee has not pursued the appeal. Thus, it indicates gross negligence on the part of assessee. There is no sufficient cause to condone the huge delay of 443 days. The appeal was filed before the Tribunal on 18th March, 2025. Therefore, he pleaded to dismiss the appeal filed by the assessee.

5. We have perused the material available on record. It is an admitted fact that the assessee neither furnished any papers/documents before the ld. Assessing Officer nor even before the ld. CIT(Appeals) as was required. Before the Tribunal, the assessee filed an appeal with a huge delay of 443 days. However, the assessee has not filed any application seeking condonation of delay. It is observed that a notice pointing out the delay of 443 days was issued to the assessee on 07.04.2025, but neither any response has been received nor any application for condonation of delay was made. The assessee failed to place any evidence in support of its claim by filing the documents to



substantiate its grounds of appeal. No affidavit was not filed in support of condonation of delay. Therefore, we are of the considered view that it is gross negligence on the part of assessee. Merely handing over the appeal papers to the ld. counsel is not sufficient to say that he has acted with due diligence. In the present case on hand, there is a huge delay in filing the appeal and delay is due to the negligence of the assessee. Moreover, before the ld. Assessing Officer as well as the ld. CIT(Appeals) the assessee has not produced the relevant documents as asked for by them. All these acts clearly establish that the assessee has not exercised due diligence. Therefore, we are of the firm view that it is not a fit case to condone the huge delay of 443 days. As no sufficient cause has been est. The appeal of the assessee is not maintainable, and is therefore, dismissed on account of delay without discussing the merits of the case.

6. In the result, the appeal filed by the assessee is dismissed in limine.

Order pronounced in the open Court on 27th November, 2025.

Sd/-

Sd/-

[Sonjoy Sarma]
Judicial Member

[Rakesh Mishra]
Accountant Member

Dated: 27.11.2025



Copy of the order forwarded to:

1. **The Gopalganj Central Cooperative Bank, Post Office Chowk, Bihar, PIN Code No. 841428**
2. **Assistant Commissioner of Income Tax, Old Bus Stand, Lal Bagh, Bihar-842001**
3. CIT(A);
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata

Laha