

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, माननीय उपाध्यक्ष, एवं
श्री मंजूनाथा.जी, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI MANJUNATHA.G, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.25 to 27/Chny/2023
निर्धारण वर्ष /Assessment Years: 2009-10 to 2011-12

Mr.S.Ramesh,
No.117, Old No.56,
Sami Naicken Street,
Chintadripet, Chennai-600 002.
[PAN: AAAPR 6313 D]

(अपीलार्थी/Appellant)

v. The Asst. Commissioner-
of Income Tax,
Non-Corporate Circle-9 (1),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Dr.CA. Abhishek Murali, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.P.Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing	:	30.03.2023
घोषणा की तारीख /Date of Pronouncement	:	30.03.2023

आदेश / ORDER

PER MANJUNATHA.G, ACCOUNTANT MEMBER:

These three appeals filed by the assessee are directed against separate, but identical orders of the Commissioner of Income Tax (Appeals)-10, Chennai, all dated 27.09.2018, and pertains to assessment years 2009-10 to 2011-12. Since, the facts are identical and issues are common, for the sake of convenience, these appeals were heard together and are being disposed off, by this consolidated order.

2. At the outset, we find that there is a huge delay of 1468 days in filing of these three appeals before the Tribunal, for which, the assessee has filed a petition for condonation of delay along with Affidavits explaining the reasons for such delay. The Ld.Counsel for the assessee referring to

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Affidavits filed by the assessee submitted that the orders of the Ld.CIT(A) were received by the assessee on 03.01.2019 and ordinarily, the assessee should have filed these three appeals within 60 days i.e. on or before 04.03.2019, but due to severe depression caused due to sudden death of assessee's father and also due to his deteriorating health conditions, Doctor advised the assessee to take rest. However, in December, 2022, the Tax Recovery Officer had issued orders to auction ancestral residential house and then only, it came to my notice that Income Tax demand subsist against my name. Further, the assessee has immediately take steps to file appeals before the Tribunal in consultation with Counsel, which caused delay of 1468 days. The delay is neither intentional nor for wanton of any undue benefit, but beyond control of the assessee. Therefore, in the interest of justice, the delay in filing of these three appeals may be condoned.

3. The Ld.DR, on the other hand, opposing the Affidavits filed by the assessee for condonation of delay submitted that there is a huge delay of 1468 days in filing of these three appeals and the reasons given by the assessee for such huge delay is neither convincing nor reasonable as prescribed by the Act for condonation of delay, and thus, the delay should not be condoned.

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4. We have heard both the parties and considered contents of Affidavits filed by the assessee for condonation of delay. From the reasons given by the assessee in the Affidavits filed for condonation of delay, we find that the assessee has made a vague claim of medical reasons without any supporting evidences to justify his stand that he was suffering from ill-health and the Doctors advised him to take rest. No doubt, medical grounds may be good reason for condonation of delay. However, the reasons given by the assessee, including medical grounds should be supported by necessary evidences. In these cases, the Affidavits filed by the assessee by giving medical reasons is not supported by any evidences. Therefore, we are of the considered view that the reasons given by the assessee in the Affidavits for condonation of huge delay of 1468 days is neither convincing nor reasonable as provided under the Act, for condonation of delay in these appeals. Therefore, appeals filed by the assessee are dismissed for all the three assessment years.

5. In the result, appeals filed by the assessee are dismissed as unadmitted.

Order pronounced on the 30th day of March, 2023, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(मंजूनाथा.जी)
(MANJUNATHA.G)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated: 30th March, 2023.
TLN

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant | 4. आयकर आयुक्त/CIT |
| 2. प्रत्यर्थी/Respondent | 5. विभागीय प्रतिनिधि/DR |
| 3. आयकर आयुक्त (अपील)/CIT(A) | 6. गार्ड फाईल/GF |