

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

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

Sl. No.	ITA No.	Name of the Appellant	Name of the Respondent	Asst. Years	Quarter
1-6	226/RPR/2023 227/RPR/2023 228/RPR/2023 229/RPR/2023 230/RPR/2023 231/RPR/2023	Nikita Kingrani Kingrani Bhawan, Station Road, Durg (C.G)-491 001 PAN :ADMPT5049D	The DCIT(CPC- TDS), Ghaziabad	2013-14 2013-14 2013-14 2015-16 2015-16 2016-17	Q2 Q3 Q4 Q1 Q2 Q1

Assessee by : Shri S.R. Rao, Advocate
Revenue by : Shri Satya Prakash Sharma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 08.09.2023
घोषणा की तारीख / Date of Pronouncement : 11.09.2023

आदेश / ORDER

PER BENCH:

The captioned appeals filed by the assessee are directed against the respective orders passed by the CIT(Appeals), National

Faceless Appeal Centre (NFAC), Delhi dated 27.04.2023 which in turn arises from the respective intimations received from the Deputy Commissioner of Income Tax, Central Processing Cell-TDS, Ghaziabad u/s.200A of the Income Tax Act, 1961 (for short 'the Act') dated 23.03.2014, 01.01.2017 and 31.05.2016 respectively.

2. Briefly stated, the assessee had delayed filing its tax deduction statements for the captioned quarters for A.Ys.2013-14, 2015-16 & 2016-17. Resultantly, the DCIT, Central Processing Cell-TDS levied late filing fees of Rs.30,371/-, Rs.29,631/-, Rs.37,609/-, Rs.30,774/-, Rs.16,800/- and Rs.14,202/-, respectively for the quarters above u/s.234E of the Act.

3. Aggrieved the assessee assailed the imposition of late filing fees u/s.234E of the Act before the CIT(Appeals). The CIT(Appeals) observed that all the captioned appeals involved a delay of 3170, 3177, 3177 2155, 2162, and 2335 days, and dismissed the same in limine. For the sake of clarity, the relevant observations of the CIT(Appeals) while dismissing the appeal of the assessee in ITA No.226/RPR/2023 (A.Y.2013-14, Quarter 2) are culled out as under:

“5. Decision: I have considered the submissions of AA, Form 35 and grounds of appeal along with statement of facts and order passed by LJA0. Brief fact of the appeal is that appellant was

issued intimation u/s 200A of the Income Tax Act dated 23/03/2014 by Learned ACIT, CPC-TDS, Ghaziabad (herein referred as LJAo) in respect of Form 26Q for Q4 of F.Y.2011-12 relevant to A.Y.2012-13, wherein late filing fee u/s 234E of Rs.37,609/- and interest late payment payable of Rs.6,129/- was levied. Appellant is in appeal against the order of LJAo. I have considered the provisions of Act, case laws, grounds of appeal and statement of facts. Notice dated 12/04/2023 was issued for compliance by 27/04/2023. However, no submission were filed by appellant and hence, appeal is being decided based on material available on record.

5.1 Condonation of delay: It is noticed that there is a delay of approximately 3170 days. It is not just and proper at this stage to raise the issue after a gap of almost 3170 days. It is for general welfare that a period be put on litigation. Further, it is a general principle of law that law is made to protect only diligent and vigilant people. Equity aids the vigilant and not the indolent. Law will not protect people who are careless about their rights. (Vigilantibus non dormientibus ius subveniunt). Moreover, there should be certainty in law and matters cannot be kept in suspense indefinitely. It is, therefore, provided that Courts of Law cannot be approached beyond fixed period. In civil matters, the limit is provided in Limitation Act, 1963.

The 'Law of Limitation' prescribes the time-limit for different suits within, which an aggrieved person can approach the court for redress or justice. The suit, if filed after the expiry of time-limit, is struck by the law of limitation. It's basically meant to protect the long and established user and to indirectly punish persons who go into a long slumber over their rights.

5.2. Under section 249(3) of IT Act, 1961, first appellate authority may on good and sufficient reasons for delay being shown, admit appeal after expiry of limitation of time for filing appeal.

Section provides as follows: -

Form of appeal and limitation.

"249. (1) Every appeal under this Chapter shall be in the prescribed form 61-and shall be verified in the prescribed manner 7[and shall, in case of an appeal made to the Commissioner (Appeals) on or after the 1st day of October,

1998, irrespective of the date of initiation of the assessment proceedings relating thereto be accompanied by a fee of,—

(i) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one hundred thousand rupees or less, two hundred fifty rupees;

(ii) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, five hundred rupees;

(iii) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one thousand rupees;]

8[(iv) where the subject matter of an appeal is not covered under clauses (i), (ii) and two hundred fifty rupees.]

(2) The appeal shall be presented within thirty days of the following date, that is to say,—

9 [(a) where the appeal is under section 248, the date of payment of the tax, or]

(b) where the appeal relates to any assessment or penalty, the date of service of the notice of demand relating to the assessment or penalty:

10 [Provided that, where an application has been made under section 146 for reopening an assessment, the period from the date on which the application is made to the date on which the order passed on the application is served on the assessee shall be excluded, or]

(c) in any other case, the date on which intimation of the order sought to be appealed against is served,

11 [(2A) Notwithstanding anything contained in sub-section (2), where an order has been made under section 201 on or after the 1st day of October, 1998 but before the 1st day of June, 2000 and the assessee in default has not presented any appeal within the time specified in that sub-section, he may present such appeal before the 1st day of July, 2000.]

(3) The 12[***] 13[Commissioner (Appeals)] may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

141(4) No appeal 15 under this Chapter shall be admitted unless at the time of filing of the appeal,—

(a) where a return has been filed by the assessee, the assessee has paid the tax due on the income returned by him; or

(b) where no return has been filed by the assessee, the assessee has paid an amount equal to the amount of advance tax which was payable by him: Provided that, 16jin a case falling under clause (b) and] on an application made by the appellant in this behalf, the 17[* * *] 18[Commissioner (Appeals)] may, for any good and sufficient reason to be recorded in writing, exempt him from the operation of the provisions of 19 [that clause].]"

5.3. The procedure in appeal laid down by the Faceless Appeal Scheme, 2021 notified via S.O. 5429(E) dated 28.12.2021 is reproduced as below for ready reference.

"Procedure in appeal.—(1) The appeal referred to in paragraph 3 shall be disposed of under this Scheme as per the following procedure, namely:

(i) the National Faceless Appeal Centre shall assign the appeal for disposal to a Commissioner (Appeals) of a specific appeal unit through an automated allocation system;

(ii) On assignment of appeal, the Commissioner (Appeals),-

(a) may condone the delay in filing appeal if the appeal is filed beyond the time permitted under section 249 of Act and record the reasons for such condonation or otherwise in the appeal order passed under clause (x);"

5.4. I find that delay of 3170 days is an inordinate delay. A pragmatic approach can be espoused when delay is short. While 'interpreting 'sufficient cause' vs advancing cause of 'substantial justice', period of delay can not to be ignored out of hand. Such

a long delay will also cause grave prejudice to revenue. State as a party to this litigation need to be given equal treatment.

Decision of Hon'ble Punjab & Haryana High Court in the case of CIT v. Ram Mohan Kabra is relevant, which reads as under:

The provisions relating to prescription of limitation in every statute must not be construed so liberally that it would have the effect of taking away the benefit accruing to the other party in a mechanical manner. Where the Legislature spells out a period of limitation and provides for power to condone the delay as well, then such delay can be condoned only for sufficient and good reasons supported by cogent and proper evidence."

Now, it is a settled principle of law that provisions relating to specified period of limitation must be applied with their rigour and effective consequences.

In case of JCIT Vs. Tractors & Farm Equipment's Ltd., [2007] 104 ITC/ 149 (Chennai)(TM) delay was not condoned by the Hon'ble ITAT as it was due to negligence and inaction on part of appellant which could have very well be avoided by exercise of due care and attention.

Hon'ble ITAT in the case of ITO V. Hemraj Onkarji Mali, [2009] 311 ITR EAT) 416 (Indore) decided that there was no reasonable cause for delay on part of revenue. A conscious decision had been taken by senior officer of the rank of Commissioner not to file appeal. No proper steps were shown to establish that cause was beyond reasonable doubt for delay.

In the case of Madhu Dadha Vs. ACIT, [2009] 317 ITR 458 (Mad.) Court while dismissing appeal noticed that assessee had not 'explained cause of delay in filing appeal. It held as under

14. At this juncture, we have to be guided by the judgment reported in [1990] 1 LLN 457 in the case of T.N.M. BANK LTD. v. APP. AUTY., SHOPS ACT. In that particular case, the Division Bench of this court has held that,

We are of the view that the question of limitation is not merely a technical consideration. Rules of limitation are based on principles of sound policy and principles of equity. Is a litigant liable to have a Damocles' sword hanging over his head

indefinitely for a period to be determined at the whims and fancies of the opponent?"

In that decision, this Court has held that the delay of 285 days in preferring the appeal could not be condoned. It was held that the condonation of delay was not justified on facts and evidence of the case. As rightly pointed out that the Rules of limitation are based on principles of sound public policy and principles of equity. Though there is no presumption that the delay is occasioned deliberately or on account of culpable negligence, if the admitted facts in that case are taken note of, there is no doubt that the delay on the part of the appellant is deliberate and the appellant is clearly guilty of culpable negligence. Such negligent attitude of the appellant was not taken care to preserve the right of appeal and having been slept over for more than 558 days and not explained the delay without any reasonable doubt, the appellant cannot avail sympathy or discretion of this Court.

15. In any way of the matter, the discretion having been rightly refused by the Tribunal, there is no sufficient reason or cause to interfere with the order passed by the Tribunal. Hence, the appeal is dismissed. No costs. Consequently, connected TAMP is also dismissed.

5.5. In view of the aforesaid legal discussion and observations, believe in the present case, cause of substantial justice would not be served by condoning inordinate delay of 3170 days. Therefore, appeal to be dismissed in limine in view of provision of section 249 (3) of Income tax Act, 1961 read with Faceless Appeal Scheme 2021 Paragraph 5(1)(ii)(a).

6. In the result, appeal is dismissed in limine."

At this stage, it is pertinent to point out that the observations of the CIT(Appeals) regarding the remaining cases are similar in nature except for the period of delay involved in those appeals. For the sake of brevity, the same are only referred to and not being reproduced.

4. The assessee being aggrieved with the orders of the CIT(Appeals) has carried the matter in appeal before us.

5. Shri S.R. Rao, the Ld. Authorized Representative (for short 'AR') for the assessee submitted a "chart" dated 06.09.2023, which revealed the period of delay involved in the filing of the respective appeals before the Commissioner of Income Tax (Appeals), NFAC, as under:

SMT. NIKITA KINGRANI
KINGRANI BHAWAN, STATION ROAD, DURG (C.G.)
TAN: JBPN01452D
COMPUTATION OF PERIOD OF DELAY IN FILING BEFORE
COMMISSIONER OF INCOME-TAX (APPEALS), NFAC

F.Y./Quarter	Date of intimation order	Form 35 filed on	Total No. of days delay in filing form 35 as per CIT(A) order	Date of receipt of intimation letter for outstanding demand	Total No. of days delay in filing form 35 as per appellant (after 30 days from 16/09/22)
Qtr 2 (2012-13)	23/03/2014	26/12/2022	3170	16/09/2022	71
Qtr 3 (2012-13)	23/03/2014	02/01/2023	3177	16/09/2022	78
Qtr 4 (2012-13)	23/03/2014	02/01/2023	3177	16/09/2022	78
Qtr 1 (2014-15)	01/01/2017	26/12/2022	2155	16/09/2022	71
Qtr 2 (2014-15)	01/01/2017	02/01/2023	2162	16/09/2022	78
Qtr 1 (2015-16)	12/07/2016	02/01/2023	2335	16/09/2022	78

Raipur
Date: 06/09/2023

S.Rao
(S.R.RAO)
Counsel for the Appellant

5.1 Further, the Ld. AR has filed condonation applications dated 04.05.2023 a/w. affidavits dated 9th May, 2023 for the respective appeals, therein elaborating the reasons leading to the delay in filing the said appeals before the CIT(Appeals). The Ld. A.R stated that the assessee appellant had, on receipt of demand/recovery notices from the Income Tax Officer (TDS), handed over the papers to her counsel Shri Rahul Katariya for making necessary compliance and filing of appeals with the first appellate authority after tracing the relevant intimations/orders passed u/s.200A of the Act. It is stated by the assessee that as her earlier counsel, viz. Shri Rahul Katariya did not make the requisite compliance within the stipulated period; therefore, the delay occurred in filing the appeals before the CIT(Appeals). The relevant contents of the condonation application are culled out as follows:

“1. The Appellant derives income from hosiery business and was required to make TDS as per provision of section 194A, 194C, 194I of the Income-tax Act, 1961 and other relevant sections. She was also required to file returns u/s. 200 of the Act. She had made requisite compliances, the returns were filed, however, the return for second quarter of F.Y. 2012-13 could not be filed within due date provided under the Act.

2. The Appellant received letter on 16/09/2022 from the Income Tax Officer (TDS) Ward Bhilai requiring to make payments of outstanding demand for financial year 2012-13 to 2021-22 aggregating to Rs.3,60,260/-.

3. Immediately after the receipt of letter, the Appellant has handed over the papers to her counsel Shri Rahul Katariya for making compliances

as in the past for tracing relevant intimation orders u/ s. 200A of the Act and to file appeals accordingly.

4. However, it appears that he did not make any compliance and on receipt of telephone from Income Tax Department Mobile No. 75871-90141 the Appellant came to know of the non-compliances made including non-filing of appeal in time. Thereafter, the Appellant changed counsel and filing the present appeals with prayer for condonation of delay in the interest of justice.

5. The issues involved in the appeal relates to charging of late fees u/s. 234E of the Act and looking to the relevant provision and legal position settled in the matter the appellant believes that there are fair chances of substantial relief and the balance of convenience is in her favour.

6. Under these circumstances, since technicalities are not to be pitted against substantial justice and since there is merit in her case, it is humbly prayed that the Hon'ble Commissioner of Income-tax (Appeals) may be pleased to condone the delay and admit the appeal for adjudication in the interest of justice.

7. An affidavit in support of application is being filed.”

5.2 The Ld. AR submitted that the CIT(Appeals), NFAC was not justified in rejecting the applications filed by the assessee seeking condonation of delay involved in filing the appeals before him. In support of his contention above, the Ld. AR has filed a legal paper book wherein, though he had referred to certain judicial pronouncements but at the time of hearing had pressed into service and relied only on the judgment of the Hon'ble Supreme Court in the case of Collector, Land Acquisition Vs. Mst. Katiji and Others 1987 (2) TMI 61 (SC.).

6. Per contra, the Ld. Departmental Representative (for short 'DR') relied on the orders of the lower authorities. The Ld DR submitted that

as the assessee appellant had adopted a lackadaisical conduct; therefore, the CIT(Appeals), NFAC had rightly declined to condone the inordinate delay and dismissed the appeals.

7. We have heard the Id. Authorized representatives of both the parties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by them to drive home their respective contentions.

8. On a perusal of the record, the assessee appellant had filed all the captioned appeals before the CIT(Appeals), NFAC, involving a delay of 3170, 3177, 3177, 2155, 2162, and 2335 days. The assessee appellant has filed condonation applications dated 04.05.2023 a/w. "affidavits" dated 9th May, 2023 explaining the reasons leading to the delay in filing the respective appeals before the CIT(Appeals), NFAC. On a perusal of the similarly worded affidavits, we find no genuine cause leading to the substantial delay in filing the said appeals before the CIT(Appeals). The Ld. Authorized Representative (for short 'AR') for the assessee also could not come forth with any plausible explanation regarding the inordinate delay involved in filing the captioned appeals before the

CIT(Appeals). On a perusal of the applications, a/w. the affidavits, we find that the assessee appellant had stated to have handed over the papers to her counsel, Shri Rahul Katariya, for making necessary compliance and filing appeals with the CIT(Appeals) after tracing relevant intimation/orders u/s. 200A of the Act. As her earlier counsel viz. Shri Rahul Katariya is stated to have failed to file the appeals within the prescribed period, therefore, the delay in filing of the appeals before the CIT(Appeals) is claimed to have crept in. We cannot persuade ourselves to subscribe to the aforesaid claim of the assessee. Considering the fact that the assessee had failed to follow up with her counsel, and thus adopted a callous approach; therefore, the CIT(Appeals), in the absence of any plausible reason, had rightly declined to condone the inordinate delay of 3170, 3177, 3177, 2155, 2162 and 2335 days, respectively, that was involved in the filing of the said appeals by the assessee before him. The Ld. AR could not controvert the callous and lackadaisical conduct that the assessee had adopted at the stage of filing of appeals before the CIT(Appeals), NFAC.

9. On a careful perusal of the orders of the lower authorities and the material available on record, we find that the assessee has not been able to come forth with any justifiable reason leading to the substantial delay

of 3170, 3177, 3177, 2155, 2162 and 2335 days respectively in the filing of the captioned appeals before the CIT(Appeals), NFAC. Be that as it may, considering the fact that the assessee had, without any justifiable reason, delayed preferring of the present appeals by a substantial period, it can safely be concluded that the CIT(Appeals) was justified in declining to condone the same in exercise of the power vested with him under sub-section (3) of Section 249 of the Act. Considering the totality of the facts and circumstances under consideration, we are of the view that as there was an inordinate delay in filing of the captioned appeals before the CIT(Appeals), NFAC, for which the assessee had failed to come forth with any justifiable reason, therefore, as stated by the Ld. DR and, rightly so, the CIT(Appeals) had rightly refused to condone the same. The assessee has not given any genuine reason for the delay in filing the captioned appeals either in her applications seeking condonation of delay and the affidavits filed before us, or in the course of hearing of the appeals. All that the assessee had tried to canvass before us was that the delay in filing of the present appeal was attributable to her Counsel, viz. Shri Rahul Katariya who had failed to file appeals within the stipulated period before the CIT(Appeals). We find no substance in the assessee's claim that the delay involved in filing the

present appeals was due to bonafide reasons, and the same does not smack of any lackadaisical conduct on her part. In the totality of the facts leading to the delay in filing the present appeals before the lower authorities, we would mince no words in observing that the same does not merit any interference in the well-reasoned view of the CIT(Appeals). If we condone the inordinate delay in the present cases, it would send a wrong message and lay down a bad precedent for future times. We are of a firm conviction that the assessee had, on account of her callous conduct and lackadaisical approach, delayed the filing of the present appeals by a substantial period of 3170, 3177, 3177, 2155, 2162, and 2335 days, respectively, therefore, the applications filed by her seeking condonation of the delay therein involved did not merit acceptance and had rightly been rejected by the CIT(Appeals).

10. Apropos the reliance placed by the Ld. AR on the judgment of the Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. Mst. Katiji and Others 1987 (2) TMI 61 (SC), the same being distinguishable on facts as against those involved in the captioned appeals before us, would thus not assist her case. The Hon'ble Apex Court, stressing upon considering of a "sufficient cause" by the Courts, while deciding as to whether the delay involved in the filing of the appeals merits to be

condoned, had observed that the said term employed by the legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice which is the life purpose of existence of the institution of courts. At the same time, the Hon'ble Apex Court had, while observing that the courts should do even-handed justice on merits in preference to the approach that scuttles a decision on merits, had inter alia, held that an appeal or any application may be admitted after the prescribed period if the appellant or applicant satisfies the court that he had sufficient cause for not preferring the appeal or making the application within such period. For the sake of clarity, the observations of the Hon'ble Apex Court are culled out as follows:

"1. Any appeal or any application, other than an application under any of the provisions of Order XXI of the Code of Civil Procedure, 1908. may be admitted after the prescribed period if the appellant or the applicant satisfies the court that he had sufficient cause for not preferring the appeal or making the application within such period."

(emphasis supplied by us)

As in the case of the present assessee appellant before us, there is an inordinate delay of 3170, 3177, 3177, 2155, 2162, and 2335 days involved in the filing of the respective appeals by the assessee appellant before the CIT(Appeals), the reason for which she had failed to explain, and the same appears to be attributable to the callous approach and

lackadaisical conduct that she adopted at the stage of filing of the appeals before the first appellate authority, therefore, the judgment mentioned above of the Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. Mst. Katiji and Others (supra) would not carry her case any further. Accordingly, as In the captioned appeals before us, as there is no "sufficient cause" expressed by the assessee appellant leading to the inordinate delay of 3170, 3177, 2155, 2162, and 2335 days, respectively in the filing of the appeals before the CIT(Appeals), NFAC, therefore, the judgment above would not assist the cases of the assessee appellant before us.

11. The **Co-ordinate Bench of the Tribunal** in the case of **M/s. Phoenix Mills Ltd. Vs. Asstt. CIT in ITA No.6240/MUM/2007** for A.Y.1999-2000, dated 23.03.2020, had held that where an application for condonation of delay has been moved bonafide, then, the Court would normally condone the delay, but where the delay has not been explained at all and in fact there is an unexplained and inordinate delay coupled with negligence or sheer carelessness, then, the discretion of the court in such cases would normally tilt against the applicant. Reverting to the facts of the present cases, we have already examined the reasons that had led to the inordinate delay, which has not been

explained by the assessee to have occasioned due to bonafide reasons. As observed by us hereinabove, as the assessee had remained negligent regarding the process of law before the first appellate authority and had filed the appeals before him after 3170, 3177, 3177, 2155, 2162, and 2335 days respectively, therefore, there appears to be no reason to adopt a liberal view and dislodge the well-reasoned opinion taken by the CIT(Appeals) who had rightly declined to condone the inordinate delay therein involved. Also, we may observe at this juncture that the law of limitation has to be construed strictly as it has an effect of vesting on one and taking away the right from the other party. The delay in filing the appeals cannot be condoned mechanically or routinely since that would jeopardize the legislative intent behind Section 5 of the Limitation Act.

12. Further, we may observe that in the case of **State of West Bengal Vs. Administrator, Howrah 1972 AIR SC 749**, the Hon'ble Apex Court had held that the expression "sufficient cause" should receive a liberal construction so as to advance substantial justice, particularly when there is no motive behind the delay. The expression "sufficient cause" will always have relevancy to reasonableness. The action which the court can condone should fall within the realm of normal human conduct or normal conduct of a litigant. However, as observed by us hereinabove,

as the assessee appellant in the captioned appeals had acted in gross defiance of law, there can be no reason to allow her applications and dislodge the well-reasoned order of the CIT(Appeals), wherein he had refused to condone the substantial delay of 3170, 3177, 2155, 2162 and 2335 days respectively involved in the filing of the captioned appeals before him.

13. Also, we may draw support from a Third Member decision of a coordinate Bench of the Tribunal, in the case of Jt. CIT Vs. Tractors and Farm Equipments Ltd. (2007) 104 ITD 149 (Chennai), wherein a fine distinction was drawn between normal and inordinate delays. It was held as under:

“A distinction must be made between a case where the delay is inordinate and a case where the delay is of a few days. Whereas in the former case the consideration of prejudice to the other side will be a relevant factor so the case calls for a more cautious approach, but in the latter case no such consideration may arise and such a case deserves a liberal approach.”

In the captioned appeals, the delay of 3170, 3177, 3177, 2155, 2162, and 2335 days, respectively, could not have been condoned by the CIT(Appeals), NFAC based on the unsubstantiated claim of the assessee that the same had occasioned on account of failure on the part

of her regular Counsel in the filing of the appeals before the CIT(Appeals).

14. Also, as observed by the **Hon'ble Supreme Court** in the case of **Ramlal, Motilal and Chotelal Vs. Rewa Coalfields Ltd. AIR (1962) 361 (SC)** that seeker of justice must come with clean hands; therefore, now, when in the present appeals, the assessee appellant had failed to come forth with any good and sufficient reason that would have justified condonation of the substantial delay involved in filing of the captioned appeals before the adjudicating authority, therefore, finding no infirmity in the view taken by the CIT(Appeals), NFAC, we uphold the same without adverting to the merits of the case. Thus, based on our observations above, we dismiss all the captioned appeals.

15. In the result, all the appeals of the assessee are dismissed in terms of our observations above.

Order pronounced in open court on the 11th day of September, 2023.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 11th September, 2023
**SB

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

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

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.