

Chennai ITAT

Members

[N. S. Saini](#)

[V. Durga Rao](#)

Lawyers (Revenue)

[T. N. Betgiri](#)

Timeline

ITAT CHENNAI

25 Feb 2013

Case filed

13 May 2013

Listed for hearing

06 Aug 2013

Listed for hearing

23 Aug 2013

[Judgement](#)

ACIT vs CHANDRASEKARAN



23.08.2013 Income Tax 341-CHNY-2013

Text Highlight

Issues & Grounds of appeal

Arguments

Holding & Outcome

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals) I, Coimbatore dated 20.12.2010 relevant to the assessment 2007-08.

2. The appeal filed by the Revenue is time barred by 719 days in filing. The Department has filed a condonation petition and states as under:

2. A delay of 714 days noted, but the appeal papers in the above case was prepared and dispatched to ITAT on 03.03.2011 with the direction from the Commissioner of Income Tax II vide in Memorandum in C.No. 1541(J-II)/28/2010-11 dated 25.02.2011. Since the same were wrongly delivered to another office (i.e. CIT(DR) office) due to the mistake made in the dispatch section, the papers could not reach the concerned office in time ..

3. While reiterating the submissions as made in the condonation petition, the ld. DR has prayed for condoning the delay.

4. None appeared on behalf of the assessee.

5. In this case, we find that there is an inordinate delay of 719 days in filing the appeal and the reasons given by the Assessing Officer that the appeal file was wrongly delivered to another CIT-DR office due to mistake made in the dispatch section. We find that the above explanation given by the ld. DR is not satisfactory and no valid reasons were given except stating that file was wrongly delivered to another CIT-DR office. Even after the file was delivered to another office, we do not think that this much delay will took place to reach the ITAT. It is sheer lethargy on the part of the Department in filing the appeal belatedly without assigning proper reason.

6. In the affidavit filed by the Assessing Officer for condonation of delay, no details were mentioned, which are very much necessary to find out whether there is sufficient cause for delay or not such as, when the appeal papers were delivered to the CIT-DR, to whom it was delivered, the range of the CIT-DR, when those papers were received back by the Department, etc. We find that there is no sufficient cause for condoning the

negligence and inaction. Therefore, it is not a fit case to condone the extraordinary delay on the basis of the affidavit filed by the Assessing Officer alone. Therefore, the application filed by the Revenue for condonation of delay is rejected and the appeal filed the Revenue is dismissed.

7. In the result, the appeal of the Revenue stands dismissed.

Order pronounced on Friday, the 23rd of August, 2013 at Chennai.