

Ahmedabad ITAT

Members

[G. C. Gupta](#)

Lawyers (Assessee)

[Manish J Shah](#)

Lawyers (Revenue)

[O. P. Bhateja](#)

Timeline

ITAT AHMEDABAD

09 Apr 2010

Case filed

11 Jul 2013

Listed for
hearing

31 Jul 2013

[Judgement](#)

SURBHI MILKFOOD AND BEVERAGE LTD vs ACIT. CIRCLE-8



31.07.2013 Income Tax 1094-Ahd-2010

Text Highlight Issues & Grounds of
appeal

Arguments

Holding &
Outcome

1. This appeal is filed by the Assessee against the order of CIT(A)-XIV,

Ahmedabad dated 2.11.2006 for assessment year 2003-04.

2. At the outset, it was noticed that there was delay in filing the present appeal. From the material on record it is noticed that the order of CIT(A) dated 2 nd Nov. 2006 was received by Assessee on 20

therefore the appeal should have been filed on or before 19

but the appeal was filed on 9 April. 2010 and thus there was delay on 1176 days in filing the present appeal. The Assessee requested for condonation of delay and has filed affidavit stating reason for delay and prayed for condonation. The relevant portion of the affidavit reads as under:

1. I, Mr. Kalpesh Kalthia, Managing Director of Surbhi Milk Food and Beverages Limited aged 45 years, at present residing at 6, Aditya Bungalows, Opp. Sal Hospital, Tahltej, Ahmedabad- 380 015, solemnly affirm and state as follows:

2. I have been the Managing Director of Surbhi Milk Food and Beverages Limited for last several years. The company has been closed down and no operations are going on since 2006. The order of the CIT(A) dated 2.11.2006 was received on 20.11.2006 and unfortunately because of the closure and the staff who was managing the entire administrative affairs and looking after the income tax matters having left, this order was kept along with the other documents and stacked in the godown due to which the appeal against the said order was unfortunately not filed. At the time of hearing of appeal for asst. year 2002-03 before the Income Tax Appellate Tribunal, there was an extensive search carried out for certain evidences to be filed before the Hon. Bench in the form of a paper book and while taking this search in various places including the closed godown of the company my present staff could lay its hands on the evidence being looked for as well as the order of CIT(A) for Asst. year 2003-04 in the case of Surbhi Milk Food and Beverages Limited. It is on getting the copy of this order, an

Case Map

This case refers to:

[Vedabai Alias Vajjayanatabai Baburao Patil Vs Shantaram Baburao Patil & Ors](#)

[Pay & Accounts Officer, Chepauk Vs Income Tax Officer](#)

View more

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