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%27.08.2009

Present: Mr. K.R. Manjani, Advocate for the appellant.

+CM No. /2009 (delay) in ITA No. 825/2009

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There is a delay of one year and 11 months in preferring this appeal. Impugned order of the Income Tax Appellate Tribunal is dated 31st March, 2006 which according to the appellant was received by it on 10th May, 2006. No appeal was preferred there against. It is stated in the application of condonation of delay that the appellant was under the impression that the appellant would get relief in the application under Section 254 (2) of the Income Tax Act. However, even that application was filed before the Tribunal only on 20th October, 2007, which was also time barred. It is stated that delay in filing the application under Section 254 (2) of the Income Tax is due to change of counsel for the appellant. This hardly is a sufficient reason warranting condonation of delay. Leaving the question open whether this court has power to condone the delay, as no cause for condonation is made out, the application for condonation of delay is dismissed.



ITA No. 825/2009

ITA 811/2009

Apart from being time barred, we may also observe that we do not find any substantial question of law arising in these appeals. These appeals are accordingly dismissed.


A.K. SIKRI, J


VALMIKI J. MEHTA, J

August 27, 2009

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