IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 12.07.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.No.37158&37159/2003 and WMP.Nos.45085&45086/2003

WP.No.37158/2003
M/S. Adar Tea Produce Company Ltd.
Belmount, Coonoor
Now known as the Coonoor Tea Estate Company
Rep. by its Director, Mr.Abhishek Poddar ...Petitioner

Versus

1.Income Tax Appellate Tribunal,
'B' Bench, Rajaji Bhawan,
Besant Nagar, Chennai.

2.The Assistant Commissioner Income Tax,
Circle-1(1), Ooty. .. Respondents

WP.No.3715/2003

M/s.Parkside Explosive and Industries Ltd
Belmount, Coonoor
now known as Matheson Bosanquet
Enterprises Ltd.
Rep. by its Managing Director
Mr.Abhisekh Poddar ... Petitioner

Versus

1.Income Tax Appellate Tribunal
'B Bench', Rajaji Bhawan,
Besant Nagar, Chennai.
2.The Deputy Commissioner Income Tax,
Special Range II
Coimbatore. ...Respondents

COMMON PRAYER:- Writ petitions filed under Article 226 of the Constitution of India praying for a writ of Certiorarified Mandamus to call for the records of the petitioner on the file of First respondent in ITA Nos.1694/94 'B Bench' and 1695/94 'B Bench' respectively and quash the impugned orders dated 18.06.2003 and consequently direct the First respondent to condone the delay for the Assessment year 1990-91

For Petitioner :Mr.R.Venkat Narayanan for
M/s.Subbaraya Aiyar Padmanabhan and Ramamani

For Respondents:Mr.A.P.Srinivas

COMMON ORDER

Heard Mr.R.Venkat Narayanan, learned counsel for petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents.

2. The petitioners have impugned the orders passed by the Appellate Authority, rejecting the appeal petitions filed by the petitioners on the ground of delay as the delay has not been explained. The delay in filing the appeal was 284 days. The Tribunal has noted that except for stating that the delay is neither willful nor wanton, no other valid reason was given by the petitioners.

3. In fact, there is a faint plea raised by the petitioners that they have instructed their auditor to file an appeal. However, this was not substantiated before the Tribunal, by way of any letter or any affidavit from the auditors or for that matter by the petitioner. Thus, the delay being inordinate and having remained unexplained, the Tribunal was fully justified in rejecting the appeals as time barred.

4. Further, it is noted that the tax implication as could be seen from the impugned Assessment Orders is also not very substantial. Considering the nature of business done by the petitioners company, no grounds have been made out by the petitioners to interfere with the impugned order and accordingly, the writ petitions fail and dismissed. It is made clear that the observations made in this order are confined only to the facts and circumstances of this case and not to be treated as precedent. No costs. Consequently, connected Miscellaneous Petitions are closed.



Sd/-
Asst.Registrar (CS V )

/true copy/

Sub Asst. Registrar

To

1.Income Tax Appellate Tribunal,
'B' Bench, Rajaji Bhawan,
Besant Nagar,
Chennai.

2.The Assistant Commissioner Income Tax,
Circle-1(1),
Ooty.

3.The Deputy Commissioner Income Tax,
Special Range II
Coimbatore.

+1 cc to M/s.Subbaraya Aiyar, Advocate,sr.48861

+1 cc to M/s.A.P.Srinivas, Advocate,sr.48958.

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