THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE GUDISEVA SHYAM PRASAD

I.T.T.A. No. 358 of 2017

ORDER:

This appeal by the Revenue under Section 260-A of the Income Tax Act, 1961, raises the following substantial question of law.

> **"In the facts and circumstances of the case, whether the Hon'ble Tribunal (ITAT) is correct in law in condoning the delay in filing the appeal before the learned Commissioner of Income Tax (Appeals), without due appreciation of relevant facts and reasons mentioned in the orders of the learned Commissioner of Income Tax (Appeals) and when the reasons quoted by the Respondent-assessee found to be wrong and unverifiable to condone the said delay?"**

2. Perusal of the record however reflects that the Income Tax Appellate Tribunal, Visakhapatnam Bench, found on facts that sufficient cause had been made out for the delay in filing of the appeal before the Commissioner of Income Tax (Appeals) and that condonation of the same was justified. This discretion exercised by the Tribunal was purely on the factual aspects of the case.

3. We therefore find no question of law, much less a substantial question of law, arising for consideration in this appeal.

4. The appeal is accordingly dismissed. Pending miscellaneous petitions shall also stand dismissed. No order as to costs.

SANJAY KUMAR, J

GUDISEVA SHYAM PRASAD, J

13th June, 2017
KSM

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