IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.09.2018

CORAM:
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.23182 of 2018
and
W.M.P.Nos.27084 & 27085 of 2018

A.Kamal Kumar ...Petitioner

Vs

1.The Principal Commissioner of Income Tax-2,
Room No.212, 2nd Floor,
63, Race Course Road, coimbatore - 641 018

2. The Income Tax Officer, Ward II(3),
(presently Ward 3(3)), 63, Race Course Road,
Coimbatore - 641 018. ...Respondents

PRAYER:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a CERTIORARIFIED MANDAMUS, to call for the records relating to the order of the Principal Commissioner of Income Tax, the 1st Respondent herein in C.No.221/Pr.CIT-2/01/2017-18 dt 22.03.2018 for the assessment year 2008-09 in the case of the Petitioner and quash the same and consequently direct the 1st Respondent to condone the delay in filing the Revision Petition and delete the addition of Rs.6,58,237/-.

For Petitioner : Mr.R.Venkatanarayanan
For Mr.Subbaraya Aiyar Padmanabhan

For Respondents: Mr.A.P.Srinivas,
Senior Standing Counsel (IT)

O R D E R

Mr.A.P.Srinivas, learned Senior Standing Counsel (IT) takes notice for the respondents. By consent of parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of the first respondent dated 22.03.2018, in dismissing the revision petition filed by the petitioner under Section 264 of the Income Tax Act, 1961, on the ground that the very revision was filed with inordinate delay of more than five years, not being explained with reasons with supportive documentary evidence.

3. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

4. It is seen that the petitioner was issued with an order of assessment for the assessment year 2008-2009 dated 30.12.2010, assessing his total income of Rs.8,17,410/- thereby making an additional amount of Rs.6,58,237/-. Challenging the said order, the petitioner filed the above revision before the first respondent under Section 264 of the Income Tax Act,1961, on 25.07.2017, with a delay of more than five years. The only reason stated by the petitioner for filing such revision with such inordinate delay of more than five years is that the earlier Chartered Accountant, who was handling his case, has not advised him to file any appeal or revision before higher authorities.

5. The first respondent having not satisfied with the above reasoning has chosen to reject the revision on the ground that the same is filed with inordinate delay, without there being any proper reasons and explanations.

6. I find that the first respondent is totally justified in rejecting the revision, since the reasons stated by the petitioner for the delay is neither convincing nor acceptable, as ignorance of law is no excuse. No doubt, the learned counsel for the petitioner invited this Court's attention to the communication sent by the ICICI Bank to the petitioner on 29.12.2010 to contend that the Assessing Officer has erred in making an addition of Rs.6,58,237/-. I do not think that the above communication of the ICICI Bank, in any way, would help the petitioner, as the said communication clearly indicates only that no transactions were made for an amount of Rs.6,80,348/- for the financial year 2007-2008 and not that the total transaction made for the said financial year was not for an amount of Rs.6,80,348/-.

7. Therefore, I find that even on merits, the petitioner has not made out a case so as to seek for indulgence before the first respondent for considering the revision, by condoning such

enormous delay. Accordingly, I find no grounds to interfere with the order of the first respondent. Hence, the writ petition fails and the same is dismissed. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

krk / mk

To

1.The Principal Commissioner of Income Tax-2,
Room No.212, 2nd Floor,
63, Race Course Road, Coimbatore - 641 018

2.The Income Tax Officer, Ward II(3),
(presently Ward 3(3)), 63, Race Course Road,
Coimbatore - 641 018.

+1cc to Mr.Subbaraya Aiyar, Advocate, S.R.No.62728.
+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.61893.

W.P.No.23182 of 2018

rrs 19/09/2018