

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.169 of 2019

Assistant Commissioner of Income Tax Central circle- 5(1),3rd Floor, Lok
Nayak Jai Prakash Bhawan, Dak Bunglow Road, Patna.

... .. Appellant/s

Versus

Anand Kumar Jaishwal Plot No. 04, 3rd floor, Jugeshwar Bhawan, Boaring
Road, Patna (PAN- ADFPJ1214M)

...Respondent ... Respondent/s

Appearance :

For the Appellant/s : Ms. Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s : Mr.

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-02-2021

Heard the parties.

This appeal has been preferred against the order dated
26.09.2018 passed by the Income Tax Appellate Tribunal, Patna
Bench, Patna in I.T.A. No.140/Pat/2018 for assessment year
2013-14 which was served on the appellant on 26.11.2018.

Having heard the parties, we do not find any reason to
condone the delay in preferring the present appeal. The Appeal
is barred by 161 days. Who is the clerk or who is the advocate,
to whom the delay is attributed, remains shrouded mystery in
the application.

No plausible reason stands furnished or explained for
not preferring the appeal within time.



That apart, the total tax liability is less than 1 crore and as we have been informed latest circular No.17/2019 issued by the Central Board of Direct Taxes (C.B.D.T.), mandates for withdrawal of appeal, with an endeavour of curtailing litigation.

As such, the present appeal stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	09.02.2021
Transmission Date	NA

