

**THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA Nos.2829 to 2834/Del/2024
(Assessment Years: 2011-12 to 2016-17)**

Summit Aviation Private Limited, E-55, Greater Kailash Enclave – 1, South Delhi, New Delhi - 110048	Vs.	DCIT, Circle 24(2) Room No. 225E, Central Revenue Building, I.P. Estate, New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAACS4206M		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Ms. Chanchal Meena, CIT(DR)& Sh. Manish Gupta, Sr. Dr

Date of Hearing	14.10.2025
Date of Pronouncement	17.10.2025

ORDER

PER MADHUMITA ROY, JM:

These bunch of appeals filed by the assessee are directed against the orders passed by the Ld. CIT(A)-31, New Delhi all dated 18.10.2023 arising out of the Assessment Orders passed by the Ld. DCIT, Circle

24(2). It appears from the records that the assessee was never represented before the Ld. AO neither before the Ld. CIT(A). We further find that these appeals are barred by limitation for about 170 days in support of which an application for condonation of delay in filing each of the appeals before us have been filed. As these appeals are related to the same assessee and the grounds are almost identical, these are heard analogously and are being disposed of by a common order.

2. None appeared on behalf of the assessee neither any adjournment has been sought for. Relevant to mention that notice was duly served upon the assessee. It appears on record that on the last occasion when these bunch of appeals were taken up no one represented on behalf of the assessee before the Bench. Thus, taking into consideration this particular aspect of the matter, we thought it best to dispose of all the appeals instead of keeping the matters pending unnecessarily. The matters are thus, decided ex-parte.

ITA No. 2834/Del/2024 (AY: 2016-17)

3. We have considered the application for condonation of delay filed by the assessee in this appeal the contents whereof are as follows:

“Most Respectfully Showeth:

1. That the appeal was filed by the Authorized Representative Appellant Company before the Commissioner of Income Tax (Appeals) - 31 was disposed of by order dated 18th October 2023 passed by Commissioner of Income Tax (Appeals) - 31.
2. That the time for filing of the appeal before the Tribunal was to expire on 17 December 2023.

3. That the Directors/Authorized Representatives of the Appellant Company are involved in a series of litigation to protect the best interests of the company and defend the company is a series of litigation.
4. That appellant company has taken action against its Chartered Accountant - CA Pankaj Thakur for failing to liabilities to taking action against their Chartered Accountant who has failed to discharge his professional duties towards the Company and represent the Company before the Ld. Commissioner of Income Tax for the appeals pertaining to the Assessment years 2011-12 to AY 2016-17 and therefore in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
5. Following the above debacle, the Ex-Directors of the company had retrieved all the files and records from the office of Ex-CA after a long delay and great difficulty and took a considerable time period of 3 months and therefore in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
6. That the Ex-Directors had to appoint a new Chartered Accountant- Mr. Virender Pal Singh Dudi for managing the accounts and affairs of the company and perusing all the orders and records of the Ld. CIT which further took a considerable time to peruse the order considering the multiplicity of years and complexity of matter Other factual developments in the intervening period, as all the records were not in the possession and access of the company and therefore in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
7. That the Ex-Directors had filed Civil Suit (Commercial) No. 952/2023 before the Hon'ble High Court against Punjab National Bank challenging the wrongful auction of helicopters of the appellant company under SARFAESI Act and the same is currently pending adjudication before the Hon'ble High Court and therefore in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
8. That the Ex-Directors contempt case before the Hon'ble Delhi High Court against the IO for wrongful detention of the appellant Director and his wife on the false case filed by Mr. Devender Kumar Alhuwalia (Ex-Employee, Summit Aviation Private Limited) against the Ex-Directors of the Company and therefore in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
9. That the Ex-director of the Appellant Company Mr. Neeraj Bhatia had undergone medical treatment for Left Pneumonia with left loculated empyema Hypertension and CAD post PTCA and was hospitalized for a period of 1 month followed by two months of bedrest and hence in the light of the above reasons and circumstances, the present appeal could not be filed within the limitation period.
10. That the memo of Appeal has been filed on 03.06.2024 in the Office of the Tribunal.

11. That the memo of Appeal has been attested by me in the capacity of a Director as there is no Managing Director in the company.”

4. The assessee sought to justify the delay in filing the appeal before us together with non appearance before the authorities below. The fact of taking action against the Ld. CA who was entrusted to represent and file the appeal on behalf of the company before us or appointment of new Chartered Accountant for managing the accounts and affairs of the company though stated no corroborative evidence is forthcoming in support of the same. Further that, we don't find any relevance of civil suit having being filed by the Ex-Director with the appeal filed before us by the appellant; the same cannot be considered to be the ground of delay filing of appeal. Mere statement cannot justify the bonafide of the company in preferring the appeal late before us particularly when we find that before the Ld. ITO and the before the First Appellate Authority the assessee never appeared but filed appeals being aggrieved by the order passed by the Ld. AO before the First Appellate Authority and similarly appeals filed before us being aggrieved by the order passed by the Ld. CIT(A). The genuineness of the conduct and/or contentions made by the assessee is found to be doubtful. The statement made by the appellant for condonation of delay keeping in view the entire aspect of the matter as stated hereinabove particularly in the absence of any corroborative evidence does not seem to be genuine. Thus, considering the entire aspect of the matter, we are declined to admit this application for condonation of delay. The delay in preferring the appeal is, thus, not condoned. Thus, the appeal is dismissed due to barred by limitation.

5. This order will be applied mutatis mutandis in all the appeals preferred by the assessee before us considering the identical facts and circumstances and grounds of appeal raised by the assessee therein.

6. All the appeals preferred by the assessee are dismissed.

Order pronounced in the open court on 17.10.2025

Sd/-
(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 17.10.2025
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI