K.D. Yadav Vs. Itat

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SooperKanoon Citation : sooperkanoon.com/492272

Court : Allahabad

Decided On : Mar-28-2003

Reported in : [2003]131TAXMAN504(All)

Appeal No. : IT Appeal No. 21 of 2003 28 March 2003

Appellant : K.D. Yadav

Respondent : itat

Judgement :
ORDER

This appeal has been filed against the order dated 30-3-2000 whereby the Income Tax Appellate Tribunal B Bench, Allahabad has rejected the application of the appellant for condoning the delay in filing the appeal. The appellant has preferred an appeal against the order of the Tribunal dated 19-3-1990 for the assessment year 1986-87 and against the order dated 10-5-1991 for the assessment year 1987-88. The appeal for the assessment year 1986-87 was barred by 488 days while the appeal for the assessment year 1987-88 was barred by 99 days. The appellant had preferred an appeal before the Income Tax Appellate Tribunal 'B' Bench, Allahabad against the order refusing to condone the delay in filing Income Tax Appeal Nos. 2320 and 2321 of 1991. This court allowed the appeal by order dated 5-3-2002 holding that the Tribunal was not justified in rejecting the application for condoning the delay. Now the present appeal has been filed against the assessment year 1986-87 against the same order. As this court has allowed the appeal against the same order, we allow this appeal also.

2. Accordingly the order dated 30-3-2000 passed by the Income Tax Appellate Tribunal 'B' Bench, Allahabad is set aside. The Tribunal is directed to decide the appeal expeditiously in accordance with law.