

Order passed by the Bench in ITA No. 6339/Mum/2017 in the case of Shri Hiten Ramanlal Mahimtura on 1<sup>st</sup> May, 2018 through order sheet.

ORDER

This appeal is barred by limitation by 21 days. While hearing the appeal, we observed that the Registrar has heard this preliminary issue of condoning the delay and passed order on 8.3.3018 condoning the delay. The power of condoning the delay is with the Court/Tribunal under the Limitation Act as well as u/s. 253(5) r.w.s. 252(1) of the Income Tax Act. The petition of assessee has to be examined by the court/Tribunal after hearing both the parties and after considering the reasons, facts etc. Hence, the order passed by the Registrar is ultra virus beyond his power. hence his order is non-est in the eyes of the law. Henceforth the Registrar should desist from passing such orders and he should put up all petitions before the Bench. The Registry is also directed to place this order before Hon'ble President for issuing necessary instructions. Copy of this order is sent to Registrar for compliance. The appeal as well as condonation Petition is adjourned to 19.6.2018.

Sd/-  
(Amajrjit Singh)  
Judicial Member

Sd/-  
(B.R. Baskaran)  
Accountant Member