

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "G", MUMBAI**

BEFORE SHRI B.R.BASKARAN (AM) AND SHRI RAM LAL NEGI (JM)

**ITA No 6528/MUM/2014
Assessment Year: 2010-11**

M/s. Good Morning, Shiv Tirth, Ground Floor, East Wing, Bhulabhai Desai Road, Mumbai- 400 026. PAN:- AAEEFG5016R	Vs.	The ACIT 15(1), Matru Mandir, Tardeo Road, Mumbai- 400 007.
(Appellant)		(Respondent)

Appellant by : None.
Respondent by : Shri. Maurya Pratap.

Date of Hearing: 20/07/2016
Date of Pronouncement: 29/07/2016

ORDER

PER RAM LAL NEGI, JM

This appeal has been preferred by the appellant/assessee against order dated 15/04/2014 passed by the Ld. CIT(Appeals)-26 Mumbai for the Asst. Year 2010-11.

2. The assessee has raised the following grounds of appeal:-

The "Learned ACIT" has erred in disallowing the following Expenses.

Interest on TDS & Service Tax - Rs. 1,16,497/-

Bad Debts - Rs. 7,84,985/-

Work-in progress - Rs. 66,23,082/-

The "Learned ACIT" disallowed the interest expenses u/s 37(1) treating it as Penalty and other two expenses treating them as vague.

3. The case was called for hearing, however, neither the assessee nor any authorized representative on behalf of the assessee appeared. Registry has pointed out that the appeal is barred by limitation. We notice that the assessee has not filed any application for condonation of delay of 105 days in filing the present appeal, but has submitted an affidavit of Mr. Shashank Chaturvedi partner of M/s. Good Morning, stating therein that due to unpredictable as well as busy schedule of his Chartered Accountants, the appeal could not be filed within the prescribed time limit.

4. We find that the assessee has not given proper reason for delay in filing the present appeal. Hence, we hold that the present appeal is not maintainable being time barred. Hence the appeal is dismissed in *limine*.

5. In the result, appeal filed by the assessee for the A.Y. 2010-11 is dismissed.

Order pronounced in the open court on 29th July, 2016

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(RAM LAL NEGI)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated:29/07/2016

आदेश प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**

Pramila