

**आयकर अपीलिय अधिकरण, मुंबई न्यायपीठ 'SMC', मुंबई ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**MUMBAI BENCHES "SMC", MUMBAI**  
**Before Shri Shamim Yahya, Accountant Member**

ITA No.7273/Mum/2016 : Asst.Year 2012-2013

M/s.Neeleshwar Developers Shop No.C-4, Sai Shakti Complex Harishankar Joshi Road, Dahisar (E) Mumbai – 400 068. <b>PAN : AADFN9153A.</b>	<b>बनाम/</b> Vs.	The Income Tax Officer Ward 32(2)(4) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से /Appellant by : --- None ---  
प्रत्यर्थी की ओर से /Respondent by : **Shri B.Satyanarayana Raju (Sr.DR)**

सुनवाई की तारीख / Date of Hearing : 16.05.2017	घोषणा की तारीख / Date of Pronouncement : 03.07.2017
---	--

**आदेश / ORDER**

This appeal by the assessee is directed against the order of learned CIT(A) dated 29.06.2016 and pertains to assessment year 2012-2013.

2. The grounds of appeal read as under:-

*"1. The learned CIT(A) erred in passing an ex parte order confirming the order passed by the Assessing Officer without giving a reasonable opportunity of being heard resulting in violation of the principles of natural justice as the notices were not issued at the addresses mentioned in Form No.35 by the assessee, hence the order passed by the CIT(A) may be quashed.*

*2. Without prejudice to the above, the learned CIT(A) erred in passing an ex parte order dismissing the appeal without adjudicating on the merits of the case.*

3. AO erred in making an ad-hoc addition of Rs.33,26,720 @ 15% on the cost of project incurred during the year i.e. Rs.2,05,44,236 which is an addition based on "Percentage Completion Method" without appreciating that assessee is following "Project Completion Method" for revenue recognition and not percentage completion method.

4. The appellant craves leave to add, amend, alter or delete any of the above grounds of appeal."

3. At the threshold it is noted that this appeal is time-barred by 82 days. The assessee has neither filed any petition for condonation of the delay nor anybody has appeared on behalf of the assessee. The notice of hearing has returned unserved with the remark 'left'. I further note that nobody has appeared before the learned CIT(A) also in this case. In these circumstances, in my considered opinion, there is no reasonable cause for condoning the delay in this case. Accordingly, this appeal is dismissed being time-barred.

4. In the result, this appeal filed by the assessee stands dismissed. Order pronounced on this 03<sup>rd</sup> day of July, 2017.

Sd/-  
(Shamim Yahya)  
**ACCOUNTANT MEMBER**

मुंबई Mumbai; दिनांक Dated : 03<sup>rd</sup> July, 2017.  
Devdas\*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A), Mumbai

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**