

**IN THE INCOME TAX APPELLATE TRIBUNAL “C ”  
BENCH, MUMBAI  
BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND  
SHRI PAWAN SINGH, JUDICIAL MEMBER**

ITA No.3692/Mum/2016 Assessment Year 2004-05  
ITA No.3693/Mum/2016 Assessment Year 2006-07  
ITA No.3694/Mum/2016 Assessment Year 2007-08  
ITA No.3695/Mum/2016 Assessment Year 2010-11

Shri Mahipal Purohit Flat No.403, 4 <sup>th</sup> Floor, Yogi Residence, Yogi Nagar, Borivali (W), Mumbai-400 092.	Vs.	DCIT-Central Circle- 3(3), 19 <sup>th</sup> Floor, Room No.1923, Air India Building, Nariman Point, Mumbai-400 021.
<b>PAN :AAFPP 7613 M</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri H.N. Singh-CIT-DR	
Date of Hearing	19/09/2018	
Date of Pronouncement	18/10/2018	

**ORDER**

**Per Pawan Singh , Judicial Member:**

1. This group of four appeals by assessee are directed against separate orders of CIT(A) -39, Mumbai for assessment years (AY.s) 2004-05, 2006-07, 2007-08 and 2010-11. All appeals are filed beyond the prescribed period of limitation which we have tabulated below :-

A.Y.s	<b>2004-05</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2010-11</b>
Dt. of Order of CIT(A)	17.12.2013	06.01.2014	06.01.2014	27.07.2012
Appeal filed on	27/05/2016	27/05/2016	27/05/2016	27/05/2016
Delay in filing of appeal( days)	1183	537	537	1409

2. All appeals were listed on 9/09/2018. None appeared on behalf of the assessee despite service of notice through RPAD on more than one occasion. The notice was sent for the hearing on 19/09/2018 is returned

back with the remark of the postal authorities “left”. Therefore, we are left with no other option but to decide the case after hearing the Id. DR and on the basis of material available on record.

3. Ld. DR submits that all the appeals are filed beyond the prescribed period of limitation. The assessee has not explained entire delay in filing the appeals. The assessee’s approach is casual towards filing of appeals and in seeking the condonation of delay in filing the appeals.
4. We have considered the submission of the Id. DR and perused the records of the case. Perusal of records reveals that Id. CIT(A) passed the order impugned order on different dates as we have referred in para-2 above. The assessee has filed all the appeals on 27/05/2016. Thus, there is delay of 1183 days in appeal for AY 2004-05, 537 days in AYs 2006-07 &2007-08 and 1409 days in AY 2010-11.
5. The assessee has filed an application for condonation of delay in all cases/appeals. In the application the assessee has vaguely pleaded that copy of CIT(A) was not served upon the assessee and copy of the same was obtained recently, that the applicant/assessee was under treatment at his native place and had shifter to Rajasthan. The assessee was prevented from sufficient cause. A medical certificate is also attached. A similar contention is disposed in vide affidavit filed by the assessee in support of application for condonation of delay. The assessee has not explained as

to how and when the impugned order was received. Perusal of Form-36 shows that the assessee has given his Mumbai address. The assessee has not disclosed his address of native place. In the medical certificate it is mentioned that the assessee was advised rest from 15/05/2014 to 14/06/2015. All the appeals are filed on 27/05/2016. The assessee has not explained the delay of further one more year (365 days). Even otherwise the contents of the application and affidavit are vague which does not inspire the contentions. Therefore, we are not convinced by the explanation/reasons put forth for condonation of delay in filing the appeal. In the result, application for condonation of delay is dismissed.

6. Resultantly the appeals are dismissed as being not admitted.

In the result, all the appeals are dismissed in limine.

Order pronounced in the open court on 18.10.2018.

**Sd/-**  
**(G.S. PANNU)**  
VICE PRESIDENT

**Sd/-**  
**(PAWAN SINGH)**  
JUDICIAL MEMBER

Mumbai; Dated: 18/10/2018

*Jv.Sr.PS.*

**Copy of the Order forwarded to :**

- 1.Appellant /अपीलार्थी 2. Respondent /प्रत्यर्थी
- 3.The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4.The concerned CIT /संबद्ध आयकर आयुक्त
- 5.DR "C" Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ,आ.अ.न्याया.मुंबई
- 6.Guard File/गार्ड फाईल

आदेशानुसार/ **BY ORDER,**  
उप/सहायक पंजीकार **Dy./Asst. Registrar**  
आयकर अपीलीय अधिकरण, मुंबई /ITAT, Mumbai.