



ITA Nos.2981 to 2987/Mum/2014  
Shri Mahendra Kumar Patodia  
A.Ys. 2004-05 to 2010-11

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ I.T.A. Nos.2981 to 2987/Mum/2014**  
**(निर्धारण वर्ष / Assessment Years: 2004-05 to 2010-11)**

<b>Shri Mahendra Kumar Patodia</b> A/203, C/o Sunita Deora Shruti Complex, Twin Star Saki Vihar Road, Powai, Mumbai-76.	<b>बनाम/</b> Vs.	<b>ACIT-Central Circle-40</b> Mumbai
<b>स्थग्रीलेखासं./जीआइआरसं./PAN/GIR No. AACPP-1554-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	None
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Shri B.Jayakumar- Ld. CIT-DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	18/11/2019
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	18/11/2019

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member): -**

1. Aggrieved by the orders of learned first appellate authority for AYs 2004-05 to 2010-11, the assessee is under further appeal before us.
2. When the appeals were called for hearing, none appeared for assessee. No valid adjournment application has been placed on record.



ITA Nos.2981 to 2987/Mum/2014  
Shri Mahendra Kumar Patodia  
A.Ys. 2004-05 to 2010-11

Left with no option, the matter was proceeded with *ex-parte qua* the assessee. The Ld. CIT-DR, at the outset, submitted that the appeals ought to have been dismissed for want of condonation of delay keeping in view the conduct of the assessee before lower authorities as well as before the Tribunal.

3. Upon perusal of quantum assessment order, it transpires that the assessment was framed u/s 144 on *best judgment basis* since the assessee failed to make effective appearance before Ld. Assessing Officer. The stand of Ld. AO was confirmed by first appellate authority since the assessee remained unable to substantiate his stand.

4. Upon perusal of order sheet entries, it is noted that the assessee has sought adjournment on multiple occasions and made no sincere efforts towards disposal of the appeals. Further, all the appeals have been filed with a delay ranging from 60 days to 75 days and the assessee is unable to place on record sufficient material to justify the delay in filing of the appeals.

5. Keeping in view the overall factual matrix, we dismiss all the appeals on preliminary issue of condonation of delay as per the submissions of Ld. DR.

6. In the result, all the appeals stand dismissed.

*Order pronounced in the open court on 18<sup>th</sup> November, 2019.*

Sd/-

**(Mahavir Singh)**

न्यायिक सदस्य / **Judicial Member**

Sd/-

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 18/11/2019  
Sr.PS:- \*\*PP,SPS



ITA Nos.2981 to 2987/Mum/2014  
Shri Mahendra Kumar Patodia  
A.Ys. 2004-05 to 2010-11

**आदेश की प्रतिलिपि □ प्रेषित/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– concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

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

Sr. No.	Details	Date	Initials	Designation
1	Draft dictation sheets are attached/Part dictation copy encl. Final by Hon. AM	18.11.19	P.P	Sr.PS/PS
2	Draft dictated on	Not Applicable		Sr.PS/PS
3	Draft Placed before author		P.P	Sr.PS/PS
4	Draft proposed & placed before the Second Member			JM/AM
5	Draft discussed/approved by Second Member			JM/AM
6	Approved Draft comes to the Sr.PS/PS	18.11.19	P.P	Sr.PS/PS
7	Order pronouncement on	18.11.19	P.P	Sr.PS/PS
8	File sent to the Bench Clerk	19.11.19	P.P	Sr.PS/PS
9	Date on which the file goes to the Head clerk			
10	Date on which file goes to the AR			
11	Date of Dispatch of order			