

**आयकर अपीलीय अधिकरण "एफ" न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"F" BENCH, MUMBAI**

**माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI SAKTIJIT DEY, JM AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.6006/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2011-12)

<b>Mr. Jagdishsing K. Bhati</b> 1705, Dreams Society LBS Marg, Bhandup Mumbai-400 078.	<b>बनाम/ Vs.</b>	<b>ACIT-Circle-1</b> Room No.22, "B" Wing, 6 <sup>th</sup> Floor Ashar IT Park, Wagle Indl. Estate Road No.16Z, Nr. Ambika Nagar Thane-400 604
<b>PAN/GIR No. AJTPB-5083-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Shri Chintamani Dingankar-Ld.Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	24/11/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	24/11/2020

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing, none appeared for assessee. No valid adjournment application is on record. The registry has noted that the appeal is defective since it has been filed with a delay. No condonation petition is on record. We also find that the assessment has been framed u/s 144 and the assessee failed to appear before first appellate authority also. The overall conduct of the assessee does not inspire us to grant

another opportunity of hearing. Therefore, we dismiss the appeal on the preliminary ground of delay.

2. The appeal stands dismissed.

*Order pronounced on 24<sup>th</sup> November, 2020.*

**Sd/-**

**(Saktijit Dey)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 24/11/2020

*Sr.PS:-Jaisy Varghese*

**आदेश की प्रतिलिपि □ ग्रेषित/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.**