

आयकर अपीलीय अधिकरण "डी" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, MUMBAI

माननीय श्री छल्ला नागेन्द्र प्रसाद, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI C.N. PRASAD, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकरअपील सं./ I.T.A. No.4877/Mum/2018
(निर्धारण वर्ष / Assessment Years: 2012-13)

Madhukar P. Sheth 603, Elizabeth Apartment BSM Road, Elphinston (W) Mumbai – 400013	बनाम/ Vs.	ACIT-21(2) Mumbai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ANXPS-1972-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
Assessee by	:	None
Revenue by	:	Shri Bharat Andhale-Ld. Sr. DR
सुनवाई की तारीख/ Date of Hearing	:	29/12/2020
घोषणा की तारीख / Date of Pronouncement	:	29/12/2020

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 of 300 days. Despite notice, no condonation petition is on record. We also find that the assessee did not attend the appellate proceedings and the impugned order is an ex-parte order. 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 29th December, 2020.

Sd/-
(C.N.Prasad)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 29/12/2020
Sr.PS, Sudip Sarkar

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai