

IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER)

I.T.A. No.5186/Mum/2018  
(Assessment year 2009-10)

M/s Designer World Pvt Ltd 603/604, Sundervan, A/4, Off Lokhandwala Road, Andheri (W), Mumbai-400 053 PAN : AAFFD2583A	Vs	The Income-tax Officer-9(3)(1) Mumbai
<b>APPELLANT</b>		<b>RESPONDENT</b>

Appellant by	None
Respondent by	Ms. Smita Verma, DR

Date of hearing	12-04-2021
Date of pronouncement	03-05-2021

**ORDER**

This is an appeal by the assessee against order dated 25-09-2017 of Learned Commissioner of Income Tax (Appeals)-16, Mumbai for the assessment year 2009-10.

2. When the appeal was called for hearing, no one was present on behalf of the assessee to represent the case. Even, the assessee has not filed any application seeking adjournment. On perusal of records, it is noted, though, the appeal has been fixed from time to time since 14-08-2019, the assessee has never appeared to represent the case. On one occasion, i.e. on 20-02-2020 an application for adjournment was moved by learned authorized representative of the assessee. However, on subsequent dates again the assessee remained absent.

From the aforesaid facts, it is very much clear that the assessee is neither diligent nor interested in pursuing its appeal. Therefore, I proceed to dispose of the appeal ex parte qua the assessee, after hearing the learned departmental representative and on the basis of material available on record.

3. Pertinently, the registry has pointed out a delay of 257 days in filing the present appeal. Though, in letter dated 06-09-2018 the learned authorized representative has requested for condoning the delay, however, no satisfactory reasons for condoning the delay have been provided in the said application. It is fairly well settled, the right to file an appeal under the Income Tax Act is a statutory right circumscribed by certain conditions. Though, the statute empowers the Tribunal to admit an appeal beyond the period of limitation prescribed therein; however, it can only be condoned if the Tribunal is satisfied that the delay is caused due to satisfactory reasons. In the facts of the present appeal, the cause shown for delay is rather vague and in general terms. Thus, the reason put forth for condonation of delay, in my view, is unsatisfactory. Therefore, I decline to condone the delay of 257 days in filing the appeal. Accordingly, appeal is dismissed without being admitted.

4. In the result, appeal is dismissed.

Order pronounced on 03/05/2021.

Sd/-

<b>SAKTIJIT DEY</b>
<b>JUDICIAL MEMBER</b>

Mumbai, Dt : 03/05/2021

Pavanan

Copy to :

1. Appellant
2. Respondent
3. The CIT concerned
4. The CIT(A)
5. The DR, ITAT, Mumbai
6. Guard File

By Order

Asstt. Registrar, ITAT, Mumbai