

IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" Bench, Mumbai  
Before Shri Shamim Yahya, Accountant Member

I.T.A. Nos. 4844 to 4846/Mum/2019  
(Assessment Years 2009-10 to 2011-12)

Sadaram Patel Room No. 16, 1 <sup>st</sup> Floor 42/44, Matru Ashish Building, 4 <sup>th</sup> Kumbharwada Mumbai-400 004  PAN : AASPP2283J (Appellant)	Vs.	ITO-19(3)(2) Matru Mandir Mumbai-400 007  (Respondent)
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Assessee by	None
Department by	Shri T.Sankar
Date of Hearing	12.01.2022
Date of Pronouncement	12. 01.2022

ORDER

Per Shri Shamim Yahya (AM) :-

These appeals by the assessee are directed against respective orders of learned Commissioner of Income Tax (Appeals) for the concerned assessment years.

2. The common ground raised is that the AO erred in reopening the issue and making addition of 12.5% for the bogus purchases.

3. Despite notices, none has appeared on behalf of the assessee. I have heard the Ld. DR and perused the records. Ld. DR pointed out that there is a delay of 478 days in filing these appeals. He further pointed out that grounds of appeal are not arising out of the order of ld.CIT(A). He submitted that ld.CIT(A) has sustained only 9% disallowance.

4. Upon careful consideration, I note that there is a delay of 478 days in filing these appeals. In the submission, reasonable cause has been attributed to the non-cooperation of an unnamed consultant and the assessee having less knowledge in this regard. I find that this is a submission without the backing of any supporting material. Hence, the huge delay of 478 days cannot be condoned. It is settled law that assessee has to be vigilant and not careless in arranging affairs. Hence, these appeals by the assessee are dismissed in limine as time-barred.

5. In the result, these appeals by the assessee are dismissed.

Pronounced in the open court on 12 .01.2022

Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Mumbai; Dated : 12 /01/2022

*Thirumalesh, Sr.PS*

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai