

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

ITA No. 1634/Ahd/2017 (Assessment Year: 2010-11)
(Physical hearing)

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| Smt. Minaz Khalid Begawala, Flat No. 1101/1102, Plot No. 28, Sectore-6, Palm Beach Road, Nerul (W), Navi Mumbai, Maharashtra-400706. PAN No. ABWPJ 8597 J | Vs. | I.T.O. Ward-2, Bharuch. |
| Appellant/ assessee | | Respondent/ revenue |

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|---------------------------|-------------------------|
| Assessee represented by | None |
| Department represented by | Shri Vinod Kumar, Sr.DR |
| Date of hearing | 05/09/2022 |
| Date of pronouncement | 05/09/2022 |

Order under Section 254(1) of Income Tax Act

PER: PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-3, Vadodara (in short, the Id. CIT(A) dated 15/03/2017 for the Assessment year 2010-11. The assessee has raised following grounds of appeal:

"1. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Appeals) has erred in confirming the action of the Assessing Officer by sustaining the addition of Rs. 27,50,646/- by treating it as unaccounted investment/income.

2. *It is therefore prayed that the above addition made by Assessing Officer and confirmed by learned Commissioner of Income tax (Appeals) may please be deleted.*
3. *Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal."*

2. Perusal of record shows that the impugned order was passed by the Id. CIT(A) on 15/03/2017, however, this appeal was filed before the Tribunal on 04/07/2017, thus, there was delay of 21 days in filing the present appeal.
3. None has appeared on behalf of assessee despite the service of notice on more than four occasions by way of registered post acknowledgment due (RPAD), therefore, we left no option except to decide the appeal on the basis of material available on record and after hearing the submission of Id. Sr.DR for the Revenue. The Id. Sr. DR for the Revenue submits that the appeal is filed belatedly and no reasonable cause is shown by assessee for condoning the delay. In the application for condonation of delay, the assessee simply stated that she is residing in Mumbai and was unable to move from Mumbai for filing appeal as it was a fasting period.
4. We have considered the submission of Id. Sr. DR for the revenue and perused the orders of lower authorities carefully. We find that the impugned order was passed by the Id. CIT(A) on 15/03/2017. The assessee in column 9 of Form 36 has mentioned that the impugned order

was communicated to her on 14/04/2017, thus the assessee was liable to file appeal on or before 13/06/2017. However, this appeal was filed on 04/07/2017, thus, there is delay. The Id. AR of the assessee has filed application for condonation of delay, the application is not signed by the assessee nor any affidavit of assessee in support of application is filed. The application is filed in a casual manner without specifying the reasonable cause as to why the appeal was not filed immediately either in the month of April, 2017 or in the Month of May 2017. Even the assessee not signed or verified the application for condonation of delay. The application is filed by one Shri K.P. Singh, authorised representative, whose authority letter is not available on record. Therefore, we do not find any plausible reason or explanation for condoning the delay. Accordingly, the delay in filing the appeal is not condoned resultantly, the appeal of the assessee is dismissed being unadmitted.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 05th September, 2022 in open court at the time of hearing the appeal in virtual court hearing.

Sd/-
(Dr. ARJUN LAL SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 05/09/2022

**Ranjan*

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Copy to:

1. Assessee –
2. Revenue -
3. CIT(A)
4. CIT
5. DR
6. Guard File

By order

Sr.Private Secretary, ITAT, Surat