

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JM, &  
SHRI OM PRAKASH KANT, AM**

आयकरअपीलसं./ I.T.A. No. 1847/Mum/2019  
(निर्धारणवर्ष / Assessment Year: 2007-08)

<b>Mumbai International Airport Limited</b> 1 <sup>st</sup> Floor, Terminal-1B, CSI Airport, Santacruz (East), Mumbai-400 099	<b>बनाम/ Vs.</b>	<b>CIT-10,</b> Aayakar Bhavan, M. K. Road, Mumbai-400 020
स्थायीलेखासं ./जीआइआरसं ./PAN No. AAECM6285C		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri T. Shankar, Ld. DR
सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	06.09.2022
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	06.09.2022

आदेश / O R D E R

***Per Amit Shukla, Judicial Member:***

The aforesaid appeal has been filed by the assessee against the impugned order dated 22.03.2011, passed by Ld. CIT-8, Mumbai in his revisionary jurisdiction u/s 263 for AY 2007-08.

2. From the perusal of the order of Ld. CIT and the date of filing of appeal before this Tribunal on 29.03.2019, it is seen that appeal of the assessee is time barred by 2,863 days. In the petition for condoning the delay, the following reasons have been given:-

*It is submitted before your Honour that the order u/s 263 of the Act was received on 28.03.2011 and accordingly statutorily the last date to appeal against the order was 27.05.2011. However, the appeal has been furnished on 29.03.2019.*

*Given the above facts and circumstances in the instant case, the appellant understands that there has been a delay of 2863 days in furnishing the same. The appellant vide the present application request your Honour to kindly condone the delay and admit the appeal having regard to the peculiar facts of the present case.*

*At the outset it is submitted that the appellant is seeking substantial justice. A receipt which ought not to be brought to tax was brought so by the erroneous opinion of the Finance and Civil Aviation Ministry. The assessing authorities got influenced by the procedural authorities such as CBDT and MoCA in bringing to tax a non-taxable receipt. This shall be explained in the course of proceedings.*

3. From the above reasoning it cannot be inferred that, there was any reasonable cause for such a huge delay of 2863 days as assessee consciously decided not to file the appeal and there was

deliberate latches and no effort was made to file the appeal. Moreover, assessee had sent an e-mail on 05.09.22 signed by authorized representative that assessee is not interested in pursuing this appeal and requested to withdraw the appeal. On the same date, assessee has written a letter that they are still in the process of filing paper book and requested for adjournment. Today also none appeared on the date of hearing despite date was noted by the authorized representative 'Gaurav' when the case was last fixed on 23<sup>rd</sup> June 2022. Thus, it appears that assessee is not interested in this appeal.

4. Since there is huge delay and there is no reasonable cause for filing the appeal within the statutory time limit, therefore, the appeal of the assessee is dismissed *in-limni*.

5. In the result, the appeal filed by the assessee is **dismissed**.

*Orders pronounced in the open court on 6<sup>th</sup> September, 2022.*

Sd/-  
**(Om Prakash Kant)**  
**Accountant Member**

Sd/-  
**(Amit Shukla)**  
**Judicial Member**

मुंबई Mumbai;दिनांक Dated : 06.09.2022

Sr.PS. Dhananjay

**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/सहायकपंजीकार (Dy./ Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai**