

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

BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.7636/Mum./2019
(Assessment Year : 2008-09)

ITA No.7637/Mum./2019
(Assessment Year : 2009-10)

ITA No.7638/Mum./2019
(Assessment Year : 2010-11)

Shri Hajaram P. Purohit
Shop no.8, Building no.33
Ganesh Bhuvan, 3rd Khetwadi Lane
Mumbai 400 004 PAN – AGUPP6813E

..... Appellant

v/s

Asstt. Commissioner of Income Tax
Central Circle-36, Mumbai

.....Respondent

Assessee by : None
Revenue by : Shri Tejinder Pal Singh

Date of Hearing – 22/08/2022

Date of Order – 19/10/2022

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeals have been filed by the assessee challenging the separate impugned orders of even date 29/12/2014, passed for the assessment years 2008-09 and 2010-11, and order dated 23/03/2016, passed for the assessment year 2009-10, under section 250 of the Income Tax Act, 1961 (*"the Act"*) by learned Commissioner of Income Tax (Appeals)-53, Mumbai, [*learned CIT(A)*], which in turn, arose from the separate orders passed by the Assessing Officer under section 271(1)(c) of the Act.

2. When these appeals were called for hearing, neither anyone appeared on behalf of the assessee nor was any application seeking adjournment filed. On perusal of the record, it is observed that on previous occasions also no one appeared on behalf of the assessee, apart from some intermittent representation on few dates of hearing on behalf of the assessee. Therefore, we proceed to dispose off these appeals ex-parte, qua the assessee after hearing the learned Departmental Representative ("*learned DR*") and on the basis of material available on record.

3. All these appeals filed before us are delayed by as much as 1243 and 1498 days. The assessee has filed separate application seeking condonation of delay with each of these appeals, wherein assessee has submitted that he is a small trader and a man of small means. The assessee has made following submissions, in the aforesaid applications, in support of its prayer for condonation of delay:

"a. I am a small trader and a man of small means. It was out of the need to survive and make two ends meet that I had to undertake the Accommodation entries route, since I could not do any meaningful business as I did not have resources required to fund such business.

b. I had all along contended that I did not earn more than 0.5 to 1% commission on such business but in various years either 2% or 100% additions were made as depicted in the chart above.

c. The monies deposited in my bank accounts are either proceeds of sale or loans from friends and relatives but the same have been added u/s 69A.

d. Your Honors will appreciate that I was faced with multiple litigations at various levels and in pursuing the same all my and my family's savings and resources were completely drained. I reached a stage where I could not afford the requisite CA or a Lawyer to represent my case.

e. I being a man of small means and being under huge pressure of tax and recovery burden could not employ the requisite CA or tax Advocate to properly represent me in assessment and appeals as a result of which in several cases,

ex-parte assessments came to be made or the appeals came to be dismissed ex-parte.

f. I am also faced with huge recovery pressures and extreme coercive recovery measures have been initiated against me and due to attachments of my bank accounts I had no funds to pursue the litigation to defend my stand.

g. However, recently I have found a sympathetic firm of CAs and their associates who are willing to take up and represent my case for token fees solely on humanitarian grounds.

h. In view of the above, I am now in a position to file this appeal.”

4. Apart from making aforesaid submissions, nothing has been brought on record to support the contentions. We do not find on record any bank statements of the assessee or attachment orders, as alleged, to corroborate the contentions made in the application seeking condonation of delay. Thus, in absence of any supporting evidence, we are of the considered view that the assessee has failed to prove any sufficient cause for not preferring the appeals within the limitation period. As a result, appeals by the assessee are barred by limitation and therefore, are dismissed. As we are dismissing the appeal on the ground of delay, the issues raised in the grounds of appeal are kept open for adjudication, if they arise in assessee's case in future.

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

Order pronounced in the open Court on 19/10/2022

Sd/-
PRASHANT MAHARISHI
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 19/10/2022

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

By Order

Assistant Registrar
ITAT, Mumbai