

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, MUMBAI

**BEFORE SHRI PRASHANT MAHARISHI, AM AND
MS. KAVITHA RAJAGOPAL, JM**

ITA No. 2718/Mum/2022
(Assessment Year: 2008-09)

Mrs. Neeta Vijay Mehta B-67, Hirabai Haridas Building, Akurli Cross Road, Kandivali (E), Mumbai-400 101	Vs.	ITO-25(3)(1), Mumbai
PAN/GIR No. AJQPM 6333 B		
(Appellant)	:	(Respondent)
Assessee by	:	None
Revenue by	:	Shri Chetan M. Kacha
Date of Hearing	:	25.01.2023
Date of Pronouncement	:	25.01.2023

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short)-35, Mumbai passed u/s. 143(3) of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2008-09.

2. The assessee has challenged the additions/disallowances made by the Assessing Officer (A.O. for short) and confirmed by the Id. CIT(A) on the ground that the assessee has failed to furnish any documentary evidences in rebuttal to the contention of the A.O.

3. The brief facts are that the assessee is an individual and has filed her return of income dated 29.09.2008, declaring total income of Rs.2,51,530/-. The assessee's case was selected for scrutiny and the assessment order dated 29.12.2010 was passed by the

A.O. u/s. 143(3) of the Act determining the total income at Rs.12,80,710/- by making various additions/disallowances.

4. The assessee was in appeal, challenging the assessment order before the Id. CIT(A) who then confirmed the said additions/disallowance made by the A.O.

5. The assessee is in appeal before us. It is pertinent to point out that inspite of several opportunities there was no representation on behalf of the assessee and, hence, we hereby proceed to decide the appeal by hearing the learned Departmental Representative (Id. DR for short) and upon perusal of the available material on record.

6. Before getting into the merits of the case, it is observed that the present appeal has been time barred with a delay of 3437 days. From the perusal of the records, it is seen that the assessee had submitted an affidavit dated 13.10.2022 specifying the reason for filing of the appeal belatedly. On going through the reasons stated by the assessee, we are of the considered opinion that the assessee has failed to substantiate that there was “sufficient cause” in filing the appeal after a lapse of almost nine years. It is also observed that the assessee has not made due compliance neither before the lower authorities nor before us. We find no justification in condoning the enormous delay of 3437 days. Hence, we find no merit in adjudicating this appeal.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 25.01.2023

Sd/-

(Prashant Maharishi)
Accountant Member

Mumbai; Dated : 25.01.2023

Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

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

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai