



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

BEFORE SHRI. PRASHANT MAHARISHI, AM
AND
SHRI SANDEEP SINGH KARHAIL, JM

ITA No.717/MUM/2023
Assessment Year: 2013-14

Suraj Salian Hotels Pvt. Ltd.
317, Shahid Bhaga Singh Road
Opposite Fort Market, Fort
Mumbai

v.

The ITO-2(3)(2)
Mumbai

(Appellant)

(Respondent)

PAN No.AAJCS0247F

Assessee by: None
Revenue by: Shri Abi Rama Karthikeyan, D.R.

Date of hearing : 26.09.2023
Date of pronouncement : 30.10.2023

ORDER

PER PRASHANT MAHARISHI, AM:

01. This appeal is filed by Suraj Salian Hotels Private Limited, Mumbai against the appellate order passed by the learned Commissioner of Income Tax (Appeals)-6, Mumbai (learned CIT – A) dated 15/2/2019 for A.Y. 2013-14, wherein the appeal filed against the assessment order passed under section 143(3) of the Income-tax Act, 1961 (the Act) dated 2/2/2016 by the Income Tax Officer, Ward 2(3)(2), Mumbai (learned AO) was partly allowed. The assessee is aggrieved and has preferred this appeal.
02. This appeal is delayed by 1423 days as per the Defect Memo of the Registry, dated 20/3/2023. This matter was heard earlier by another Bench on 3/8/2023 and later on released, as the appeal was delayed and no condonation application was found on record. The Bench directed the Registry to list this appeal for hearing after giving notice to both the parties. The Bench categorically noted that there was no application seeking condonation of delay, on record. Consequently,

notice by Registered A/D was issued to the assessee on 22/8/2023 fixing the appeal for hearing on 26/9/2023.

03. On the date of hearing, neither anybody appeared on behalf of the assessee, nor any application for condonation of delay was filed. Even on earlier occasions also, there was no appearance on behalf of the assessee. The Memorandum of Appeal filed by the assessee also clearly states that the impugned order appealed against was served on the assessee on 15/2/2019, whereas this appeal was filed on 9/3/2023. The defect memo was also communicated to the assessee by the Registry, as per record, on 20/3/2023. In view of the above facts, this appeal cannot be admitted, in absence of any condonation petition, as it is delayed by 1423 days. Accordingly, we dismiss the appeal as un-admitted.

04. However, we give liberty to the assessee that in case if it has a sufficient cause for filing the appeal late, and proper application for condonation of delay is made within time, the necessary application for recall of this order may be made, which may be considered in accordance with law.

05. In the result, the appeal is dismissed.

Order pronounced in the open Court on 30.10.2023.

Sd/-
[SANDEEP SINGH KARHAIL]
JUDICIAL MEMBER

Sd/-
[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

DATED:30.10.2023

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR

By order

Assistant Registrar