

IN THE INCOME TAX APPELLATE TRIBUNAL

"A" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA no.565/Mum./2024
(Assessment Year : 2017-18)

Amit Narhari Sanap

Shop No. 2, Bhawani Complex,
Dindori Road, Panchvati,
Nashik-422003
PAN – BGRPS8232G

..... Appellant

v/s

ACIT, Central Circle-1

Ashar IT Park, 6th Floor,
Road No. 16Z, Wagale
Industrial Estate,
Thane (W)-400604

..... Respondent

Assessee by : None

Revenue by : Shri Harmesh Lal

Date of Hearing – 04/06/2024

Date of Order – 04/06/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeal has been filed by the assessee challenging the impugned order dated 18/04/2023, passed u/s 250 of the Income Tax Act, 1961, Pune-11 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017-18.

2. When the present appeal was called for hearing neither anyone appeared for/on behalf of the assessee nor was any application seeking adjournment

filed. Therefore, we proceed to decide this appeal ex-parte qua the assessee, after hearing the learned Departmental Representative ("*learned DR*").

3. We have considered the submissions of the learned DR and perused the material available on record. At the outset, we find that the present appeal is time barred by 236 days. Along with the present appeal, the assessee has filed an application seeking condonation of delay in filing the present appeal. In the said application, the assessee submitted that the impugned order dated 18/04/2023 was received by the assessee through email on the same date. It is further submitted that the due date of filing the appeal before the Tribunal was 17/07/2023. However, the same was filed on 08/02/2024. The assessee submitted that the email address on which the impugned order was sent belong to his erstwhile tax consultant and the said email went unnoticed by the staff of the consultant. It is further submitted that the impugned order came to its notice only around the second week of Jan, 2024 when the assessee received the phone call from the Income Tax Department regarding the outstanding demand. Thereafter, the assessee took necessary step for filing the present appeal against the impugned order passed by the learned CIT(A). The assessee submitted that due to aforesaid circumstances, the present appeal could not be filed within the limitation period, and accordingly prayed for the condonation of delay in filing the appeal.

4. From the perusal of Form no. 35 filed by the assessee along with its appeal before the learned CIT(A), we find that the email address provided for communication is the email address claimed to be of the tax consultant. Such being the facts, it is the responsibility of the assessee/his tax consultant to

keep a proper track of the order or any notice sent on the email address so provided. Accordingly, we find no merits in the application filed by the assessee seeking condonation of delay in filing the present appeal.

5. From the perusal of the impugned order, we find that despite grant of more than 10 opportunities to file the response on merits of the grounds raised by the assessee, against the additions made by the AO, the assessee failed to file its response before the learned CIT(A). Even before us, the assessee has not brought any material on record to rebut the findings of the Assessing Officer in respect of the additions. In the absence of any contradictory material being available on record, we find no infirmity in the conclusion reached by the learned CIT(A). Accordingly, we find no merits in the present appeal filed by the assessee, and therefore, the same is dismissed both on delay as well as on merits.

6. In the result, the appeal by the assessee is dismissed.

Order pronounced in the open Court on 04/06/2024

Sd/-
NARENDRA KUMAR BILLAIYA
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 04/06/2024

Vijay Pal Singh, (Sr. PS)
Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar

ITAT, Mumbai