

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "D", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.386/MUM/2024  
Assessment Year: 2011-12**

<b>M/s. Romofy Mercantile Private Limited, (Previously : Glory Mercantile Private Limited),</b> 301/312, 3 <sup>RD</sup> Floor, Stanford Plaza, Opp Citi Mall, Near Oberoi Spring New Link Road, Andheri, Mumbai – 400 053 <b>PAN: AADCG2242C</b>	Vs.	<b>Income Tax Officer-4(2)(3),</b> Aayakar Bhavan, Mumbai Maharashtra – 400020
(Appellant)		(Respondent)

**Present for:**

Assessee by : None  
Revenue by : Smt Mahita Nair, Sr. D.R.

Date of Hearing : 06 . 06 . 2024  
Date of Pronouncement : 26 . 06 . 2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the assessee against the order dated 12.10.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2011-12.

**2.** At the outset, we observe that there is a delay of 49 days in filing the instant appeal. Though the assessee has filed an affidavit in support of condonation of delay, however, there is no proper application is available on record for condonation of delay and even otherwise the assessee is not present despite sending notice for the date of hearing on today to demonstrate the reason for delay in filing the instant appeal. Even otherwise from the impugned order, it clearly appears that the assessee in spite of affording five opportunities except seeking adjournments on three occasions, made no compliance on the two occasions which shows the conduct of the assessee as non-compliant and/or in-active or non-vigilant. Hence, considering the peculiar facts and circumstances in totality, specifically to the effect that the impugned order is an ex-parte and there is a delay of 49 days in filing the instant appeal, which is not supported by any application for condonation of delay, therefore, we are inclined to dismiss this appeal being not maintainable.

**3.** In the result, the appeal filed by the assessee stands dismissed in limine being not maintainable .

**Order pronounced in the open court on 26.06.2024.**

**Sd/-  
(GIRISH AGRAWAL)  
ACCOUNTANT MEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.