

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH MUMBAI

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

**ITA No. 387/MUM/2024
Assessment Year: 2012-13**

Rekha Ramanand Yadav, 555/557, Plumber House, JSS Road, Chira Bazar, Mumbai - 400 002 (PAN : AHGPJ5385C)	Vs.	Income Tax Officer – 34(2)(6), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee : None
Revenue : Smt. Mahita Nair, Sr. DR

Date of Hearing : 06.06.2024
Date of Pronouncement : 20.08.2024

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi vide order no. ITBA/NFAC/S/250/2023-24/1059426750(1), dated 05.01.2024 passed against the assessment order by Income Tax Officer, Ward-34(2)(6), Mumbai, u/s. 144 r.w.s. 147 of the Income-tax Act (hereinafter referred to as the "Act"), dated 18.12.2019 for Assessment Year 2012-13.

2. In the present appeal by the assessee, none appeared to represent the matter before the Tribunal. Ld. Sr.DR pointed out that in the first appellate order, appeal of the assessee was dismissed in

limine, since assessee could not provide sufficient cause to explain the delay in filing the appeal before the ld. CIT(A). Ld. Sr. DR also pointed out the impugned assessment order is passed u/s.144 r.w.s. 147, since nothing was furnished in the assessment proceedings also. We perused the orders of the authorities below and note that there is a delay of 809 days as observed in para -2 by the ld. CIT(A). In order to condone the aforesaid delay, assessee ought to have filed a petition for condonation of delay by demonstrating existences of sufficient cause for such delay in filing the appeal. Ld. CIT(A) noted that assessee has not furnished any formal condonation petition and affidavit alongwith supporting documentary evidence demonstrating sufficient cause for 809 days delay in filing the appeal. He also noted that during the course of appellate proceedings several opportunities of hearing and sufficient time to file the explanations with supporting documentary evidences were provided to the assessee. However, assessee did not avail the benefits of opportunities of hearing so provided. Ld. CIT(A), thus dismissed the appeal in limine as not admitted. He also observed that since the appeal is not admitted on account of delay in filing the same, the question of adjudicating or deciding the appeal on merits does not arise.

3. Aggrieved, assessee came up in appeal before the Tribunal. Before the Tribunal the notice for hearing was served on the assessee as it is not returned unserved. Before us, there is no representation from the assessee nor any written submission placed on record to substantiate the claim made by filing this appeal. We also note that the impugned assessment order is an *exparte* order u/s. 144 r.w.s. 147. Thus, holistically considering the facts, the conduct of assessee demonstrates casual behaviour and just meeting the pseudo compliance of filing appeals before the appropriate forums without

pursuing them effectively. Such an approach of the assessee is futile and infructuous, since nothing is explained for the claims made by her. We have perused the orders of the authorities below. In the absence of any such explanation coming forth from the assessee, we do not find any reason to interfere with the observations and findings arrived at by the authorities below.

4. We thus, dismiss the present appeal to uphold the impugned assessment order with granting liberty to the assessee for seeking recall of the order in accordance with the provisions of law by substantiating her non-appearance.

5. In the result, appeal of the assessee is dismissed.

Order is pronounced in the open court on 20 August, 2024

Sd/-
(Narender Kumar Choudhry)
Judicial Member

Sd/-
(Girish Agrawal)
Accountant Member

Dated: 20 August, 2024

MP, Sr.P.S.

Copy to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai