

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
&
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER

ITA No. 1480/MUM/2024
(A.Y. 2014-15)

Aasha Hemant Ranawat 1801, 18 th Floor, The Majestic, Khed Galli, X Lane, Annasaheb Patil Marg, Prabhadevi, Mumbai- 400025	Vs.	ITO, Ward 19(1)(1) Room No. 501, 5 th Floor, Piramal Chamber, Lalbaug, Parel Mumbai- 400012
स्थायी लेखा सं./जीआइआर सं./		PAN/GIR No:ALCPS3251N
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Shri. Prashant Barate, Sr-DR

Date of Hearing	20.06.2024
Date of Pronouncement	28.06.2024

आदेश / O R D E R

PER OMKARESHWAR CHIDARA:-

1. The present appeal of Aasha Hemant Ranaawat Vs ITO Ward 19(1)(1), Mumbai was posted for hearing on 20th June, 2024. The assessee filed an appeal with following grounds of appeal.

(i) The CIT (Appeals) erred in confirming the addition of Rs. 2,26,11,298/- made by the AO to the income of the appellant u/s 68 of the Income Tax Act representing the sale proceeds of shares

by the rejecting the claim of assessee in respect of the exemption claimed u/s 10(38) of the Income Tax Act.

(ii) The learned CIT(A) erred in upholding the view of AO relating to making an addition of Rs. 8,68,452/- to the income of the appellant u/s 69C of the Income Tax Act towards the commission expenses.

(iii) The learned CIT(A) erred in not passing any speaking order relating to levy of interest u/s 234A, 234B and 234C of the Income Tax Act.

(iv) The learned CIT(A) erred in not passing any speaking order relating to initiation of penalty proceedings u/s 271(1)(c) of the Income Tax Act.

(v) The appellant has contended that she was prevented by sufficient and reasonable cause to file the appeal with same delay and requested to Hon'ble Tribunal to condone the delay.

2. On 20th June, 2024, on the date of hearing none appeared on behalf of the assessee, nor there is any letter of adjournment on behalf of the assessee. Hence, we are constrained to decide the appeal ex-parte. At the outset, we observe that there is a delay of 304 days in the filing instant appeal. The assessee, filed an application dated 28.03.2024 along with supportive affidavit. He

has claimed that the impugned order was passed on 30.03.2023 and uploaded on ITBA portal on the very same day. However, no such information/intimation was received on E-mail of the assessee or SMS and such the assessee was not aware of the impugned order. Therefore, an appeal was not filed within prescribed time. It was claimed that the assessee logged in ITBA Portal and came to know above impugned order dismissing appeal and therefore downloaded the appellate order and filed an appeal before the ITAT now.

We have considered the submission of assessee for not receiving the information/intimation qua passing the order either by E-mail/SMS. The Assessee failed to demonstrate, as to why he has not checked his ITBA portal regularly and on which date in fact, he has seen the impugned order on ITBA portal. Before us, the Assessee despite sending the notice of hearing on 20-06-2024, failed to appear and demonstrate the sufficient reason for delay occurred in filing of this appeal. Simply by filling an application with bland allegations without any supportive material, the delay cannot be condoned. Hence considering peculiar facts and circumstances in totality and in the absence of sufficient cause, we are inclined not to condone the delay, hence the application for condonation of delay is rejected. Consequently, the appeal under consideration is dismissed in limine, however with liberty to the assessee to seek recall of this order by demonstrating sufficient reason for non-prosecution of cases as well as substantiating the reason for delay.

3. In the result, the appeal filed by the Assessee is dismissed “in limine, with liberty as granted”

Order Pronounced in Open Court on 28.06.2024

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Place: Mumbai
Date 28.06.2024
Shubham P. Lohar

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench, Mumbai