

**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.4955/Mum/2024
(Assessment Year: 2011-12)**

Indigo Metalloys Pvt Ltd Office No. 2,3,4 & 5 Shivneri Bldg, Mughbhat Lane, Girgaum, Mumbai – 400 004	Vs.	DCIT – 5(1)(1) Aayakar Bhavan, MK Road, Mumbai – 400 020.
PAN/GIR No. AABCI8026L		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Chetan M. Kacha, Sr.DR

Date of Hearing	22.04.2025
Date of Pronouncement	24.04.2025

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 08.08.2023 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2011-12.

2. At the outset, we noticed that none appeared on behalf of assessee when the case was called repeatedly. On going through the case file, we noticed that today is the 12th

opportunity and even on the last date of hearing assessee had sought adjournment. Still today neither adjournment application has been filed on behalf of the assessee nor assessee or his representative appeared.

3. On the other hand Ld. DR present in the court is ready with arguments, therefore we have decided to proceed with the hearing of the case *ex-parte*.

4. We noticed that there is delay of 347 days in filing the present appeal and in this regard an affidavit has been filed by the assessee, wherein it has been mentioned that copy of the order passed by Ld. CIT(A) was kept in drawer and it slipped from the mind of the assessee and because of that reason the delay of 347 days had occurred.

5. On further going through the case record we found that assessee was *ex-parte* before AO and *ex-parte* order of assessment was passed u/s 144 r.w.s 147 of the Act. Even before Ld. CIT(A) assessee has not submitted any documents or written submissions and remained *ex-parte*. Therefore Ld. CIT(A) also passed *ex-parte* order in the absence of any assistance from the assessee. Overall conduct of the assessee goes to show that assessee is a “**Habitual Defaulter**” and has not cooperated at any stage with the revenue authorities and has not even put his appearance before us at the time of hearing. Therefore considering the totality of the facts and circumstances as

discussed by us above we dismiss the application filed by the assessee seeking condonation of delay and also dismiss the present appeal on merits as nothing has been placed before us to controvert or rebut the findings recorded by the revenue authorities. Therefore present appeal stands dismissed with cost of Rs. 1,000/-.

6. In the result the appeal filed by the assessee stands dismissed with cost of Rs. 1,000/-.

Order pronounced in the open court on 24.04.2025.

Sd/-
(OMKARESHWAR CHIDARA)
(ACCOUNTANT MEMBER)

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 24/04/2025

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai