

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 6838/M/2024
Assessment Year: 2016-17**

M/s. Gurukrupa Buildcon 757/758, Sector 1, K K Navi Mumbai, 400709. PAN: AAOFG4397E (Appellant)	Vs.	ITO Tower No. 6, Vashi Railway Station Commercial Complex, Vashi, Navi Mumbai, 400703. (Respondent)
--	-----	--

Present for:

Assessee by : None.
Revenue by : Shri Kavan Limbasiya, Ld. Sr. D.R.

Date of Hearing : 12.06.2025
Date of Pronouncement : 12.06.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 11/08/2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2016-17.

2. Despite of sending notice for the date of hearing on today, the Assessee neither appeared nor filed any adjournment application. From the record it appears that on previous two occasions as well, despite of sending notices for the dates of hearing on 25.02.2025 and 15.04.2025, the Assessee made no compliance. Considering the aforesaid peculiar facts and circumstances, this Court is inclined to decide this appeal by this ex-parte order.

3. At the outset, it is observed that there is a delay of 421 days in filing of the instant appeal. The Assessee though has claimed in the application for condonation of delay that the Assessee wanted to consult a legal advisor for getting legal opinion on the order passed by the Ld. AO. Further the Assessee wanted to understand the merits of the case in order to decide whether to pursue an appeal against the order u/s. 250 arising out of order u/s 143(3) r.w.s 254 of the Act and therefore the delay of 421 days in present appeal has been occurred. The reason stated by the Assessee for condonation of delay is not supported by any document and/or duly sworn affidavit but just based on the simple concocted story. Thus, this Court is inclined not to condone the delay, specifically in the absence of specific affidavit of the Assessee and/or substantive document qua the consultant to whom the Assessee has consulted. Thus, the appeal of the Assessee is dismissed in limine, however, with liberty to the Assessee to seek recalling of the order, on substantiating the reason for non-appearance.

4. In the result, the appeal of the Assessee is dismissed with the liberty as granted above.

Order pronounced in the open court on 12.06.2025.

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

* Anandi, Stenographer.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.