

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH (SMC), SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER

ITA No. 64/Srt/2023 (Assessment Year 2017-18)
(*Physical hearing*)

Nileshkumar Chhaganbhai Vasoya, 186, Suvidha Row House, Near Yogi Chowk, Puna Simada Road, Surat-395010. PAN No. AMFPV 9665 F	Vs.	I.T.O., Ward 3(2)(8), Surat.
Appellant/ assessee		Respondent/ revenue

Assessee represented by	None
Department represented by	Shri Vinod Kumar, Sr. DR
Date of Institution of Appeal	30/01/2023
Date of hearing	03/05/2023
Date of pronouncement	08/05/2023

Order under Section 254(1) of Income Tax Act

PER: PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of learned National Faceless Appeal Centre, Delhi (NFAC)/Commissioner of Income Tax (Appeals) (in short, the Id. CIT(A)) dated 29/03/2022 for the Assessment Year (AY) 2017-18. The assessee has raised following grounds of appeal:

- “1. *On the facts and circumstances of the case as well as law on the subject, the learned Assessing Officer has erred in making addition of Rs. 11,12,500/- as unexplained money on account of cash deposited during the period of demonetization u/s 69 of the I.T. Act, 1961.*
- 2. *On the facts and circumstances of the case as well as law on the subject, the learned Assessing Officer has erred in invoking provisions of Section 115BBE of the Act and in thereby taxing entire unexplained money at 60 percentage and levying surcharge at 25 percentage which is not applicable on above addition.*
- 3. *Appellant craves leave to add, alter or delete any ground(s) either before or in the course of the hearing of the appeal.”*

2. On perusal of record, I find that the impugned order was passed by the Id. CIT(A) on 29/03/2022, however, the present appeal is filed on 27/01/2023. The Registry of this bench has issued defect memo, intimating the assessee about the delay of 244 days in filing the appeal. The assessee has filed an application for condonation of delay. The assessee in his application has contended that he is a common man and not well-versed with the tax proceedings. He was not aware about passing of order and was told by his counsel.
3. None appeared on behalf of assessee despite service of notice. Initially, Shri Rohit Taja, C.A. filed his authority letter. Mr. Rohit Taja is appearing off and on as per his choice. Today i.e.03/05/2023 none appeared despite waiting for sufficient time and making repeated calls for physical hearing. Neither, anybody appeared nor filed any application for adjournment on behalf of assessee, therefore, I decide to hear the submissions of learned Senior Departmental Representative (Id. Sr. DR) for the revenue and to decide the appeal on the basis of material available on record. The Id. Sr. DR for the revenue submits that the assessee has not shown any sufficient cause for such a long delay of 244 days in filing appeal. The cause of delay as mentioned in the application that he is a common man and was not aware about passing of order, is not sufficient cause for condoning delay. The intimation of passing of order is immediately passed on by way of e-mail as well as SMS, on the e-mail and telephone number

provided by the assessee while filing appeal before the Id. CIT(A). The assessee has not shown any sufficient cause nor has come forward to explain any other compelling circumstances for filing appeal belatedly.

4. I have considered the submission of Id. Sr. DR for the revenue and perused the record carefully. I find that in the application for condonation of delay, the assessee has casually contended that he is a common man and was not aware, such plea cannot be sufficient and reasonable ground for condoning the delay in filing appeal before the Tribunal. Resultantly, the delay in filing appeal is not condoned. Hence appeal of the assessee is dismissed as unadmitted.
5. In the result, this appeal of assessee is dismissed.

Order announced in open court on 08th May, 2023.

**Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER**

Surat, Dated: 08/05/2023

**Ranjan*

Copy to:

1. Assessee –
2. Revenue –
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Surat

