

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B" KOLKATA**

Before **Shri N.V.Vasusdevan, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.2022/Kol/2014 Assessment Year :2005-06

Westinghouse Saxby Farmer Ltd., 17, Convente Road, Kolkata-700 014 [PAN No. AACW 2436 P]	V/s.	Commissioner of Income Tax-I,
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Niraj Kumar, CIT-DR
सुनवाई की तारीख/Date of Hearing	01-03-2016
घोषणा की तारीख/Date of Pronouncement	01-03-2016

आदेश /ORDER

PER Waseem Ahmed, Accountant Member:-

This appeal by the assessee is against the order of Commissioner of Income Tax-I, Kolkata No.CIT,Kol-I/263/WHFL/2009-10/1618-1619 u/s 263 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 05.08.2009 for assessment year 2005-06.

2. At the time of hearing neither anybody appeared on behalf of assessee nor any adjournment application filed by assessee. Hence, we heard Ld. DR, Shri Niraj Kumar and proceeded with this case.

3. At the very outset, it was observed that appeal by the assessee is barred by limitation by 5 years, 2 months and 8 days. Earlier the case was fixed for hearing on 14.12.2015 but adjournment petition was filed by the assessee. The adjournment for the hearing was granted with a direction that no further adjournment will be granted in future. However, on 18.01.2016, Ld. AR further submitted adjournment on account of sudden death of close relative and expressed his inability to attend hearing. Finally, it is further adjourned today (01.03.2016) but none appeared on behalf of assessee. Besides the above, we find that no cogent reasons have been given for the condonation of delay in filing the appeal. Hence, we dismiss this appeal in limini as not maintainable. Accordingly, this is dismissed as not maintainable

5. **In the result, assessee's appeal is dismissed in limini.**

Order pronounced in the open court 01/03/2016

Sd/-
(N.V.Vasudevan)
(Judicial Member)
Kolkata,

sd/-
(Waseem Ahmed)
(Accountant Member)

*Dkp

दिनांक:- 01/03/2016 कोलकाता ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Westinghouse Saxby Farmer Ltd., 17, Convent Road, Kolkata-14
2. प्रत्यर्थी/Respondent-CIT-I, Kolkata
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/ True Copy/

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।