

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

श्री जॉर्ज माथन, न्यायिक सदस्य, न्यायिक सदस्य एवं श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND**  
**SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

आयकरअपीलसं./I.T.A.No.394/Mds/2017

(निर्धारणवर्ष / Assessment Year: 2010-11)

Shri A. Ramesh, 21, North Crescent Road, T.Nagar, Chennai – 600 017.	Vs	The DCIT, Corporate Circle 15, Chennai
PAN : AEPPR4222Q		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Shri AR.V. Sreenivasan, JCIT

सुनवाईकीतारीख/Date of hearing	:	24.10.2017
घोषणाकीतारीख /Date of Pronouncement	:	24.10.2017

**आदेश / ORDER**

**PER: A. MOHAN ALANKAMONY, AM:-**

This appeal by the assessee is directed against the order passed by the Ld. Commissioner of Income Tax (Appeals)-15, Chennai dated 26.12.2016 in ITA No. 457/2013-14/2010-11/CIT(A)-15 for the assessment year 2010-11 passed u/s.250(6) r.w.s.143(3) of the Act.

2. In this appeal, notice for hearing was sent to the assessee by Registered Post with Acknowledgement Card intimating the assessee that the appeal is fixed for hearing on 24.10.2017. However, on 24.10.2017, none appeared on behalf of the assessee, but an

adjournment petition was filed with a lame excuse that the Chartered Accountant of the assessee is occupied with tax assignments.

3. Further on perusing the appeal, we find that the registry has pointed out the following defects to the assessee vide defect memo:-

- i. Column No.9 in the memo of the appeal not correctly filled.
- ii. Verification is incomplete.
- iii. Grounds of appeal before ITAT to be filed in triplicate.
- iv. One more copy of CIT(A) order to be filed.
- v. Form 35 not filed.
- vi. Statement of facts / grounds before CIT(A) one more copy to be filed.
- vii. Assessment order not filed.

4. Though the appeal was filed on 15.02.2017 and the defect memo was received by the assessee vide acknowledgement dated 19.04.2017, till date the defects pointed out by the Registry is not rectified by the assessee or his representative. **Further we find that the assessee has not paid the appeal fee because in the payment challan it is stated that tax on regular assessment is paid.** Therefore we hereby dismiss the appeal of the assessee in-limine as non-maintainable. However, the assessee is at liberty to file

miscellaneous petition before this bench of the Tribunal within the period prescribed under the Act, after rectifying/curing the defects pointed out herein above and thereafter the bench shall consider for recalling the order of the Tribunal. The Registry is hereby directed to dispatch this order of the Bench to the assessee within a period of 7 days from this day.

4. In the result, the appeal of the assessee is dismissed in-limine.

Order pronounced in the open court on the 24<sup>th</sup> October, 2017 at Chennai.

Sd/-  
(जॉर्ज माथन)  
(George Mathan)  
न्यायिक सदस्य/Judicial Member

Sd/-  
(ए. मोहन अलंकामणी)  
(A. Mohan Alankamony)  
लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 24<sup>th</sup> October, 2017

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                        |                          |                              |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT     | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF             |