

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**BEFORE SHRI N.S.SAINI, AM & SHRI PAVAN KUMAR GADALE, JM**

आयकर अपील सं./ITA No.255/CTK/2015  
(निर्धारण वर्ष / Assessment Year :2010-2011)

M/s Garuda Vahan Private Ltd., Cantonment Road, Cuttack	Vs.	CIT(Charge), Cuttack
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : <b>AACCG 7359 R</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by : None  
राजस्व की ओर से /Revenue by : Shri Kunal Singh,CITDR  
सुनवाई की तारीख / Date of Hearing : **22/08/2017**  
घोषणा की तारीख/Date of Pronouncement **23/08/2017**

**आदेश / O R D E R**

**Per Shri Pavan Kumar Gadale, JM:**

The assessee has filed an appeal against the order of CIT(A), Cuttack, dated 19.03.2015, passed u/s.263 of the Income Tax Act, 1961 for the assessment year 2010-2011.

2. None appeared on behalf of the assessee when the matter was called for hearing, neither any adjournment application was filed.

3. At the outset, we observed that the defect memo was issued by the Registry in this appeal on 24.06.2015 for not filing assessment order. We found as per the Rule 9(1) of ITAT Rules, 1963, Every Memorandum of Appeal shall be filed in Triplicate and accompanied by two copies (at least one of which shall be certified copy) of the order appealed against, "two copies of the order of the Assessing Officer", two copies of grounds of appeal and statement of facts filed before the first appellate authority. But, till date the assessee has not rectified the defects in Memo dated 24.06.2015 and we considering the facts that the assessee has not filed

the assessment order, and are of the opinion that the present appeal is not maintainable and the same is dismissed *in limine*.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on this 23/08/2017.

**Sd/-**

**(N. S. SAINI)**

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

**(PAVAN KUMAR GADALE)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 23/08/2017

प्र. कु. मि / PKM, Senior Private Secretary

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

1. अपीलार्थी / The Appellant-  
M/s Garuda Vahan Private Ltd.,  
Cantonment Road, Cuttack
2. प्रत्यर्थी / The Respondent-  
CIT(Charge), Cuttack
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**

आयकर अपीलीय अधिकरण, कटक / ITAT, Cuttack