

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'ABENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

एवं ए. मोहन अलंकामणी, लेखा सदस्य

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

आयकर अपील सं./I.T.A.No.1153/Chny/2018

निर्धारण वर्ष /Assessment year :2011-12

Smt.Valipi Reddy Rajini Reddy, Vs. ACIT,
Old No.24,New No.17, Company Circle V(4),
South Mada Street, Chennai.
Srinagar colony,Chennai 600 015.

[PAN AELPR 1820 A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : Mr.AR.V.Sreenivasan,JCIT,D.R
सुनवाई की तारीख/Date of Hearing : 11-12-2018
घोषणा की तारीख /Date of Pronouncement : 11-12-2018

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-13, Chennai in ITA No.292/CIT(A)-13/A.Y 2011-12 dated 21.11.2017 for the assessment year 2011-12.

2. None represented on behalf of the Assessee and Mr.AR.V.Sreenivasan represented on behalf of the Revenue.

3. The assessee has filed its appeal before the Tribunal on 29.04.2018 and defective notice has been issued to the assessee. The

defects have not been rectified despite notices issued. The appeal of assessee had been posted for hearing on various dates and none appeared. As a last resort, notice had been served on the assessee through the Department and still no effort has been made by the assessee either to rectify the defects in his appeal or to explain the reasons for defects. Again, the assessee is continuing his behavior of '*not representing*' his appeal, nor rectified the defects. Consequently, the appeal of assessee is dismissed in limine on account of defects '*not rectified*'.

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

Order pronounced in the open court after conclusion of hearing on 11th December, 2018, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 11th December, 2018.

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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