

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5019/Del./2018
Assessment Year 2013-2014

M/s. Shree Ganpati Gold Projects Pvt. Ltd., 2633-2634, Plot No.249-250, Bank Street, Karol Bagh, New Delhi – 110 005. PAN AAMCS4797D	vs.	The Income Tax Officer, Ward -23(3), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	28.02.2019
Date of Pronouncement :	07.03.2019

ORDER

This appeal by assessee has been directed against the order of Learned CIT(A)-30, New Delhi, Dated 29th May, 2018, for the assessment year 2013-2014.

2. In this case, A.O. passed the assessment order under section 143(3), dated 31.03.2016 making additions of Rs.11,32,000/- on account of unexplained expenditure. The assessee filed the appeal before the Learned CIT(A) on 09.09.2016. The Learned CIT(A) noted that appeal is time

barred. The assessee was given an opportunity to explain the delay in filing the appeal. However, in the absence of assessee and in the absence of compliance to the notice issued at appellate stage, the Learned CIT(A) dismissed the appeal of assessee holding it to be time barred.

3. The assessee has been notified the date of hearing through registered post. However, the postal authorities returned with a remark that “no such person exist” and envelope containing the notice have been returned. No other address have been given for the purpose of service of notice upon the assessee. It, therefore, appears that assessee is no more interested in prosecuting the appeal or to explain the delay in filing the appeal before the Learned CIT(A). The appeal of assessee, therefore, stand dismissed.

4. In the result, appeal of assessee dismissed.

Order pronounced in the open Court.

Delhi, Dated 07th March, 2019
VBP/-

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi