

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री इंटरूरी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
Before Shri Inturi Rama Rao, Accountant Member &  
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A. Nos. 1062 & 1063/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2007-08 & 2013-14

M/s. Sunitha Leather Trading Co  
(Madras), Pvt. Ltd., No. 7,  
Thiruneermalai Road, Pallavaram,  
Chennai 600 044.

The Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle 2,  
Coimbatore.

**[PAN:AAJCS1457P]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri Balina Suresh Babu, JCIT  
सुनवाई की तारीख/ Date of hearing : 17.07.2019  
घोषणा की तारीख /Date of Pronouncement : 26.07.2019

**आदेश / O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 15, Chennai, both dated 29.01.2019 relevant to the assessment years 2007-08 and 2013-14.

2. When the appeals were taken up for hearing, the Bench observed that despite the defects were duly notified in the defect memo served on the assessee through registered post [AD on record], the assessee has not rectified the defects. Moreover, it was further noticed that no vakalath or

power of attorney has been filed in favour of any Advocate/C.A. to represent its case before the Tribunal. Therefore, the adjournment petition filed by the assessee stating that the Auditor Shri K. Meenakshisundaram, ITP has to be attend a marriage function at Trichy on 17.07.2019 and not in a position to attend the hearing on 17.07.2019 is not acceptable. Since the assessee has not rectified the defects notified by the Tribunal, both the appeals filed by the assessee are not maintainable and accordingly, the appeals are dismissed.

3. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on the 26<sup>th</sup> July, 2019 in Chennai.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 26.07.2019

Vm/-

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.