

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC" : HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**I.T.A. No. 556/HYD/2019**

Assessment Year: 2013-14

B. Siddulamma,  
PILER  
Chittoor District  
[PAN: ENCPS0981P]

The Asst. Commissioner  
Vs of Income Tax,  
Circle-2(1),  
TIRUPATI

**(Appellant)**

**(Respondent)**

For Assessee : NONE  
For Revenue : Shri C. Rajeswara Reddy, DR

Date of Hearing : 02-08-2019  
Date of Pronouncement : 09-08-2019

**ORDER**

**PER Smt. P. MADHAVI DEVI, J.M. :**

This is assessee's appeal for the AY.2013-14, against the order of the Commissioner of Income Tax (Appeals)-Tirupati, dated 05-02-2019. The appeal was filed on 18-04-2019. On verification on appeal papers, the Registry of ITAT has pointed out the following defects:

- i. In Form 36, Col.No.3© not filled, Col.No.3(a) and 4 wrongly filled, Col.No.10 (Total tax effect) not filled and Col.No.12 is incomplete;
- ii. Grounds of appeal before Tribunal are not as per ITAT Rules (Rule 8). Revised grounds to be filed in triplicate;
- iii. Revised Form 36 alongwith grounds to be filed in triplicate;

The Defect Memo was sent to assessee at the address given in Form-36. However, the said notice has been returned by the postal authorities with a remark 'insufficient address'. Further, the defect has not been rectified by the appellant even after lapse of more than thirty days of the notice put up in the website of the Tribunal that the case is being posted before the Bench for dismissal. The notice has been put up in the Notice Board as well as in the website of the Tribunal. Further, notice was also sent by Speed Post on 08-07-2019 and as per tracking of consignment, it was delivered to the assessee on 10-07-2019. Since none appeared for the assessee to-day, when the case was called for hearing and since the defects have not been rectified by the assessee, we are of the opinion that the assessee is not interested in prosecuting this appeal.

2. It has been held by the Hon'ble Supreme Court in the case of B.N. Bhattachargee & Anr., 118 ITR 461 that appeal does not mean only filing of memo of appeal but also pursuing it effectively. In cases where the assessee does not want to pursue the appeal, Court/Tribunal have inherent

power to dismiss the appeal for non prosecution as held by Hon'ble High court of Mumbai in the case of M/s Chemipol Vs. Union of India in Excise appeal No. 62 of 2009. Therefore, respectfully following the decision of the Tribunal in the case of Multiplan (India) Ltd., (38 ITD 320) and Madhya Pradesh High Court in Late Tukojirao Holkar (223 ITR 480), we have no option but to dismiss this appeal of the assessee as not maintainable.

2.1. However, assessee is at liberty to seek recall of this order by way of filing an M.A., showing sufficient reasons as to why the defects in appeal papers could not be rectified and also as to why assessee did not represent when posted for dismissal.

3. In the result, the appeal filed by the assessee is not admitted and dismissed in *limine*.

*Order pronounced in the open court on 9<sup>th</sup> August, 2019*

Sd/-  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

Hyderabad, Dated 9<sup>th</sup> August, 2019

*Copy to :*

- 1. B.Siddulamma, 3-452, LBS Road, Piler, Chittoor Dist.,*
- 2. The Asst. Commissioner of Income Tax, Circle-2(1), Tirupati.*
- 3. CIT(Appeals)-Tirupati.*
- 4. Pr.CIT-Tirupati.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*