

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ A ” BENCH: BANGALORE
**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.460/Bang/2019
(Assessment Year: 2007-08)

Shri Arun Kumar, No.100, Amarjyothi Layout Cholangar, R.T. Nagar, Bangalore-560 032 PAN: AAACR 8642N (Appellant)	Vs.	Asst. Commissioner of Income Tax, Central Circle 1(1), Bengaluru. (Respondent)
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Assessee By:	None.
Revenue By:	Shri Ujjwal Kumar, JCIT (D.R)

Date of Hearing :	07.08.2019
Date of Pronouncement :	28.08.2019

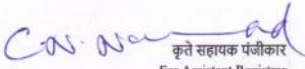
ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of learned Commissioner of Income Tax (Appeals), Bangalore passed under Section 143(3) r.w.s. 147 and 250 of the Income Tax Act, 1961.

2. At the time of hearing, it was brought to the notice of the Bench that there is a short payment of appeal fees of Rs.9,000 and other defects. In this regard, a defect Memo along with Notice has

been issued to the assessee. The copy of the defect Memo is as under:

Defect Notice		
आयकर अपीलीय अधिकरण, बेंगलूरु पीठे, बेंगलूरु INCOME TAX APPELLATE TRIBUNAL, BANGALORE BENCHES, BANGALORE Appeal against Order u/s. 250 (Arising out of Order u/s. 143(3)/147) में पायी गई त्रुटियों की सूचना आवेदक को देने वाला फार्म FORM FOR COMMUNICATING DEFECTS TO APPELLANT IN AN Appeal against Order u/s. 250 (Arising out of Order u/s. 143(3)/147)		
अपील संख्या / In Appeal No. ITA 460/BANG/2019 में (निर्धारण वर्ष Assessment Year: 2007-08) Hearing Bench: A		
Arun Kumar , Bangalore Arun Kumar , Bangalore अपीलार्थी Appellant	बनाम Vs.	The Assistant Commissioner of Income Tax Central Circle- I(1), Bangalore The Assistant Commissioner of Income Tax Central Circle- I(1), Bangalore प्रत्यर्षि Respondent
निर्धारण वर्ष 2007-08 से संबंधित तारीख 28/12/2018 की अपील सं. ITA No-16/CIT(A)-6/15-16 में CIT(A)-6 के आदेश/ आदेशों के विरुद्ध अपीलीय अधिकरण में दिनांक 07/03/2019 को प्राप्त की गई अपील नीचे दर्शाए गए अनुसार त्रुटिपूर्ण है:- Appeal to the Appellate Tribunal received on 07/03/2019 against the order / orders of the CIT(A)-6 in appeal No ITA No-16/CIT(A)-6/15-16 dated the 28/12/2018 pertaining the assessment year/years 2007-08 is defective as shown below :-		
1. Appeal Fee is short by Rs. 9000 अपील शुल्क में ₹ 9000 कम है। 2. Grounds of Appeal before CIT(A) not filed सीआईटी (ए) के सामने की गई अपील के आधार दखिल नहीं किया गया 3. Col. No. 9 is wrongly filled 4. Appeal fee not filed in minor head 300. Appeal fee not filed in minor head 300. 5. Appeal not filed in proper form. (New Form 36 has to be filed in duplicate) Appeal not filed in proper form. 6. Tribunal Fee Challan / Receipt / Counterfoil did not indicate the category under which the fee was paid. Please submit a copy of Form 26AS showing the details of fee paid. ट्रिब्यूनल फीस चालान / रसीद / काउंटरफॉयल में उस श्रेणी का संकेत नहीं दिया जिसके तहत शुल्क का भुगतान किया गया था। कृपया फीस की भुगतान का विवरण दिखाए गए फॉर्म 26 ए एस की एक प्रति सबमिट करें। 7. Form 35 not filed / not filed in duplicate and Statement of facts. Form 35 not filed / not filed in duplicate		
आवेदक, इस पत्र प्राप्ति की तारीख से 10 दिनों के भीतर त्रुटि/ त्रुटियों में सुधार कर सकता है। The appellant, may, if so advised, rectify the defect/defects within Ten Days from the receipt.		
यह नोटिस उस परिसीमा के प्रश्न पर प्रतिकूल प्रभाव डाले बिना जारी किया जाता है जिसका निर्णय न्यायपीठ द्वारा अपील की सुनवाई के समय अथवा प्रत्यर्षी द्वारा लिए गए सभी न्यायसंगत अपवादों के अधीन होगा। This notice is issued without prejudice to the question of limitation which will be decided by the bench at the time of hearing the appeal and also subject to all just exceptions that may be taken by bench or respondent at that time.		
आदेश द्वारा By Order		
		 कृते सहायक पंजीकार For Assistant Registrar आयकर अपीलीय अधिकरण Income-tax Appellate Tribunal
तारीख Date: 21/03/2019		

3. The case was posted today i.e. 7.8.2019 but none appeared on behalf of the assessee nor adjournment application was filed and further the Notice was issued along with the defect Memo and acknowledgement of Receipt of notice RPAD received is placed

on record. From the above facts, it was found that the assessee has not rectified the defects and short payment of appeal fees of Rs.9,000 is outstanding payable. Considering the action of the assessee in not rectifying the defects and non-compliance of directions of the ITAT Registry, we dismiss the appeal.

4. In the result, the assessee's appeal is dismissed.

Order pronounced in the open court on 28th Aug., 2019.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 28.08.2019.

*Reddy GP

Copy to

i)The Appellant	ii)The Respondent	iii)CIT (Appeals)
iv) Pr. CIT	v)DR, ITAT, Bangalore	vi)Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore