

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES 'G', NEW DELHI**

**Before Sh. Amit Shukla, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2836/Del/2017 : Asstt. Year : 2013-14**

Thot Media Pvt. Ltd., S-524, Neelkanth House, 302, 3 <sup>rd</sup> Floor, School Block, Shakarpur, Delhi-110092	Vs	Asstt. Commissioner of Income Tax, Circle-25(2), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AADCT2168A</b>		

**Assessee by : None**

**Revenue by : Sh. N. K. Bansal, Sr. DR**

<b>Date of Hearing: 27.08.2019</b>
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<b>Date of Pronouncement: 29.08.2019</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The appeal has been filed by the assessee against the order of the Id. CIT(A)-9, New Delhi dated 07.02.2017.

2. None attended on behalf of the assessee.

3. The appeal of the assessee filed on 22.04.2016 has been dismissed by the Id. CIT (A)-9, New Delhi vide order dated 07.02.2017 on the grounds that the appeal has been filed manually in their office which is considered as a paper appeal and does not meet the requirements of the rules in-force.

4. The Id. CIT (A) held that since the appeal was mandatorily required to be filed electronically and since the assessee failed to do so, the appeal was treated as defective and the same has

been dismissed in *limine*. Further, we note from the record that the assessee has filed the appeal electronically on 02.02.2017 which the Id. CIT (A) held that it would be considered on priority. Since, the assessee has filed appeal before the Id. CIT (A) and the Id. CIT (A) has considered the electronic appeal, the appeal filed before us becomes infructuous and hence being dismissed.

5. In the result, the appeal of the assessee is dismissed.  
(Order Pronounced in the Open Court on 29/08/2019).

Sd/-

**(Amit Shukla)**  
**Judicial Member**

**Dated: 29/08/2019**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**