

**आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई**  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं  
श्री एस. जयरामन, लेखा सदस्य के समक्ष  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &  
SHRI S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.3302/Chny/2018  
निर्धारण वर्ष /Assessment year : 2013-14

Shri Kirti Kumar Jain,  
No.39, Aramudhan Garden Street,  
Egmore,  
Chennai – 600 008.  
**[PAN: AFPPK 1483D]**  
**(अपीलार्थी/Appellant)**

**Vs.** The Dy. Commissioner of  
Income Tax,  
Non-Corporate Circle-10,  
Chennai.  
**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Mr. M. Karunakaran, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr.AR.V.Sreenivasan, JCIT  
सुनवाई की तारीख/Date of Hearing : 27-08-2019  
घोषणा की तारीख /Date of Pronouncement : 27-08-2019

**आदेश / O R D E R**

**PER GEORGE MATHAN, JUDICIAL MEMBER**

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-12, Chennai in ITA No.179/C.I.T(A)-12/2016-17 dated 28.09.2018 for the assessment year 2013-14.

2. Shri M. Karunakaran, Advocate represented on behalf of the Assessee, and Mr. A.R.V.Sreenivasan, JCIT represented on behalf of the Revenue.

3. The appeal has been filed by the assessee on 03.12.2018. Defect notice dated 01.03.2019 has been issued to the assessee intimating that the grounds before ITAT has not filed.

4. The Appeal was posted for hearing on 06.03.2019 and 30.05.2019 and none appeared on behalf of the assessee. The defect in respect of non-filing of the grounds has not been cured.

5. Consequently, the appeal filed by the assessee stands dismissed for defects uncured by applying the principles laid down by the Hon'ble Jurisdictional High Court in the case of Prasad Productions P. Ltd. Vs. Income-Tax Appellate Tribunal [1997] 226 ITR 778 (Mad).

6. In the result, the appeal of the assessee is dismissed *in limine* on account of defects uncured.

Order pronounced in the open Court after conclusion of hearing on 27<sup>th</sup> August, 2019, at Chennai.

Sd/-

(एस जयरामन)

**(S. JAYARAMAN)**

**लेखा सदस्य/Accountant Member**

Sd/-

( जॉर्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 27<sup>th</sup> August, 2019.

EDN, Sr. PS

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