

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.Nos.3229 &3230/Chny/2018
निर्धारण वर्ष /Assessment years : 2007-08 & 2014-15

M/s. ASAP Info Systems Pvt. Ltd.,
C-40, II Floor, II Avenue,
Anna Nagar,
Chennai – 600 018.

Vs.

The Dy. Commissioner of
Income Tax,
Corporate Circle-1(1),
Chennai.

[PAN AADCA 8240N]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. N. Arjun Raj, CA for
S.Sridhar, 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

These two appeals filed by the assessee against the common order of the Commissioner of Income-tax-4, Chennai in ITA Nos.424/2016-17/A.Y. 2007-08/CIT(A)-4 & 425/2016-17/A.Y. 2014-15/CIT(A)-4 dated 16.07.2018 for the assessment years 2007-08 & 2014-15.

2. Mr. N.Arjun Raj, CA for S. Sridhar, Advocate represented on behalf of the Assessee and Mr. A.R.V. Sreenivasan, JCIT represented on behalf of the Revenue.

3. At the time of hearing, the assessee has filed an adjournment application, which is rejected. Both the appeals have been filed by the assessee on 27.11.2018. Defect notice dated 27.12.2018 has been issued to the assessee intimating that both the Appeals are time barred by 37 days and no condonation of delay petition has been filed.

4. Both the Appeals were posted for hearing on 28.02.2019, 30.05.2019 and subsequently adjourned to today i.e., on 27.08.2019. At the time of hearing, an adjournment letter has been filed by Id. AR. The defects in respect of non-filing of affidavit for condonation of delay in filing the appeals belatedly, has not been cured.

5. Consequently, the appeals 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, both the appeals of the assessee are dismissed *in liminie* on account of defects uncured.

Order pronounced in the open Court after conclusion of hearing on 27th 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: 27th August, 2019.

EDN, Sr. P.S

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