

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ - अहमदाबाद /

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD - BENCH 'D'**

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER  
AND  
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No.1131/Ahd/2016**

**निर्धारण वर्ष/Asstt. Year: 2011-2012**

Smt.Bharatiben Prahladbhai Sewani 45, Ashwamegh Bungalows-III Nr. Someshwar Derasar Satellite Road Ahmedabad 380 015.	Vs.	DCIT, Cent.Cir.1(3) Ahmedabad.
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**आयकर अपील सं./ ITA No.1132/Ahd/2016**

**निर्धारण वर्ष/Asstt. Year: 2011-2012**

Smt.Kiranben Sunil Sweani 45, Ashwamegh Bungalows-III Nr. Someshwar Derasar Satellite Road Ahmedabad 380 015.	Vs.	DCIT, Cent.Cir.1(3) Ahmedabad.
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अपीलार्थी (Appellant)		प्रत्यर्थी (Respondent)
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Assessee by	:	None
Revenue by	:	Shri Vinod Tanwani, Sr.DR

सुनवाई की तारीख/Date of Hearing : 27/08/2019

घोषणा की तारीख/Date of Pronouncement: 11/09/2019

**आदेश/ORDER**

**PER RAJPAL YADAV, JUDICIAL MEMBER:**

Present two appeals are directed at the instance of the Revenue against separate orders of the Id.CIT(A)-11, Ahmedabad dated 16.11.2015 and 26.11.2015 passed for Asstt.Year 2011-12.

2. Registry has pointed out that both the appeals are time barred by 35 days. A defect memo was issued to the assessee along with acknowledgement of filing of the appeals. These appeals are on the board since 19th Feb. 2018. Earlier, Shri P.M. Mehta, Advocate appeared on behalf of the assessee, but thereafter, he withdrew power of attorney and pleaded no instruction from the clients. Notices to the assesseees were issued to the RPAD, but no one has come present. The assesseees have not filed any application for condonation of delay, and have not removed objection raised by the Registry. In the absence of any application moved by the assesseees for condonation of delay, the appeals cannot be entertained and deserves to be dismissed being time barred. Accordingly, they are dismissed.

3. In the result, appeals of the assesseees are is dismissed.

Order pronounced in the Court on 11<sup>th</sup> Sept., 2019 at Ahmedabad.

Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER

Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER

Ahmedabad; Dated 11/09/2019