

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री इंदूरी रामा राव, लेखा सदस्य के समक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos. 1699 & 2175/Chny/2017
निर्धारण वर्ष /Assessment Years: 2005-06 & 2007-08

M/s.e-Logistics Pvt Ltd.,
Villa C 53-54,anna enclave,
Injambakkam,
Chennai 600 115.

Vs. The Assistant Commissioner
of Income Tax ,
Corporate Circle 2(1),
Chennai-34.

[PAN: AAACE 8929 K]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Mr.D.Vivahar,JCIT,D.R
सुनवाई की तारीख/Date of Hearing	:	18.09.2019
घोषणा की तारीख /Date of Pronouncement	:	18.09.2019

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER:

These two appeals are filed by the assessee against the common Order of the Commissioner of Income Tax (Appeals)-9, Chennai, in ITA Nos.5(2007-08) & 58(2009-10)/C.I.T(A)-9 dated 31.03.2017 for the assessment years 2005-06 & 2007-08.

2. None represented on behalf of the assessee, and Mr.D.Vivahar represented on behalf of the Revenue.

3. As the issues raised in both the appeals of assessee are identical, these two appeals are disposed off by this common order.

4. The appeal in ITA No.1699/Chny/2017 has been filed by the assessee on 11.07.2017. Defect notice dated 04.08.2017 has been sent to the assessee by RPAD intimating the following defects:

- (i) Separate appeals filed for each assessment year to be filed
- (ii) E Challan not attested
- iii) Respondent Name wrongly filed in cause title.
- iv) Time Barred by 4 days. Condonation petition to be filed in Affidavit

The above defects was sought to be cured by the assessee. The defect in respect of non-filing of the condonation petition has been cured. However, the remaining three defects pointed out have not been cured.

4.1 The appeal in ITA No.2175/Chny/2017 has been filed by the assessee on 27.10.2017. Defect notice dated .11.2017 has been sent to the assessee by RPAD intimating the following defects:

- (i) Appeal fee is short by Rs.9,000/-
- (ii) Time Barred by 60 days. Condonation petition filed for 5 days.
- iii) Respondent Name wrongly filed in cause title.

The above defects was sought to be cured by the assessee. However, all the defects pointed out remain uncured.

5. Both the Appeals were posted for hearing on 15.02.2018, 07.5.2018, 11.07.2018, 23.10.2018, 29.01.2019, 02.05.2019, and 06.08.2019. All the said adjournment dates are granted at the request of Id.AR. These two Appeals were posted for hearing today, that is on

18.09.2019 and none appeared on behalf of the assessee. However, the defects pointed out in the Notices remain uncured.

6. Consequently, both the appeals filed by the Assessee stand 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).

5. In the result, both the appeals of assessee for the assessment years 2005-06 & 2007-08 are dismissed *in liminie* on account of defects uncured.

Order pronounced in the open Court after conclusion of hearing on the 18th September, 2019 in Chennai.

Sd/-
(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 18th September, 2019.

K S Sundaram

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