

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'C' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

एवं एस जयरामन, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &

SHRI S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.1777/Chny/2018

निर्धारण वर्ष /Assessment year :2012-13

M/s.Toiling Masses Welfare
Trust,
27,Vaidyaraman street,
T.Nagar,Chennai 600 017.

[PAN AAATT 6230 F]

(अपीलार्थी/Appellant)

Vs.

Income Tax Officer,
(Exemption) Ward-4,
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri J.Prabhakar,C.A

प्रत्यर्थी की ओर से /Respondent by

: Shri J.Pavitrان Kumar,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

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-17, Chennai in ITA No.77/15-16 dated 15.02.2018 for the assessment year 2012-13.

2. Shri J.Pavitrان Kumar represented on behalf of the Assessee and Shri J.Prabhakar represented on behalf of the Revenue.

3. The appeal has been filed by the assessee on 30.05.2018. Defect notice dated 25.07.2018 has been sent to the assessee by RPAD intimating the following defects:

(i) Grounds of Appeal before ITAT not filed in Triplicate

The above defect was sought to be cured by the assessee.

3.1 The Appeal was posted for hearing on 23.10.2018, 04.02.2019, 06.02.2019 and subsequently, the appeal was posted for hearing today, that is on 18.09.2019. However, the defect pointed out in the Notices is yet to be cured.

4. Consequently, the appeal filed by the Assessee stands dismissed for defect 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, the appeal of assessee is dismissed *in liminie* on account of defects uncured.

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

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|--------------------------|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant | 3. आयकर आयुक्त (अपील)/CIT(A) | 5. विभागीय प्रतिनिधि/DR |
| 2. प्रत्यर्थी/Respondent | 4. आयकर आयुक्त/CIT | 6. गार्ड फाईल/GF |