

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.7694/Del./2018
Assessment Year 2009-2010

Shri Omveer Singh, Village Duhai 533, Duhai Village, Ghaziabad – 201 001 Uttar Pradesh. PAN ACDPO1076D	vs.,	The Income Tax Officer, Ward – 2 (1), CGO Complex-2, Kamla Nehru Nagar, Hapur Chungi, Ghaziabad. Uttar Pradesh. PIN – 201 001.
		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Pradeep Singh Gautam, Sr. D.R.

Date of Hearing :	13.11.2019
Date of Pronouncement :	13.11.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Ghaziabad, Dated 28.09.2018, for the A.Y. 2009-2010.

2. Briefly the facts of the case are that the A.O. noted that as no return under section 148 have been filed by the assessee, therefore, assessment was completed under section 147/144 of the I.T. Act, 1961 and income have been assessed at Rs.30,03,090/- vide Order Dated 13.12.2016.

3. The Ld. CIT(A) noted that assessee has filed appeal on 10.08.2017 which was found to be delayed by more than six months. The assessee made a request for condonation of delay. However, the Ld. CIT(A) did not condone the delay because delay was more than six months. The Ld. CIT(A), accordingly, dismissed the appeal of assessee in limine.

4. I have heard the Ld. D.R. and perused the findings of the authorities below. On 25.04.2019 the appeal was adjourned on the request of Learned Counsel for the Assessee for 25.07.2019. On 25.07.2019 none appeared on behalf of the assessee, despite notifying the date of hearing. The appeal was, therefore, adjourned to 13.11.2019. The assessee was again notified the date of hearing through registered post for 13.11.2019. However, none appeared on behalf of the assessee despite service of notice. The assessee in the application for condonation of delay which is reproduced in the impugned order merely contended that assessee was suffering from several health problems and was on complete bed rest, due to which, the appeal could

not be filed. It is a general allegation without bringing any evidence on record. In the absence of any explanation or evidence on record, it is difficult to take a contrary view as have been taken by the Ld. CIT(A). The Ld. CIT(A), therefore, rightly dismissed the appeal of assessee in limine holding it to be time barred. Appeal of assessee has no merit and the same is accordingly dismissed.

5. In the result, appeal of Assessee dismissed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 13th November, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "SMC" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.