

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.3255/Del./2017  
Assessment Year 2011-2012

M/s. Nutek India Ltd., New Delhi PANAAACN2270L C/o.Suman Jeet Aggarwal & Co. 516, Arunachal Building, 19 Barakambha Road, Connaught Place, New Delhi – 110 001.	vs.,	ACIT, Circle – 18 (2), Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Ms. Rakhi Vimal, Sr. D.R.

Date of Hearing :	14.01.2020
Date of Pronouncement :	20.01.2020

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-6, New Delhi, Dated 15.02.2017, for the A.Y. 2011-2012 challenging the levy of penalty under section 271(1)(c) of the I.T. Act, 1961.

2. The assessee in this case in Column No.9 of Form No.36 has mentioned 20.02.2017 as the date of communication of the Order appealed. However, the appeal is filed in the O/o. Tribunal on 23.05.2017. Thus, the appeal is time barred by 32 days.

3. The assessee has been notified the defect in the appeal paper vide acknowledgment –cum- notice dated 15.06.2017. However, assessee did not take any steps even to file any application for condonation of delay. The appeal was taken-up for hearing on 12.09.2019, 13.11.2019, but, none appeared on behalf of the assessee. The assessee was further notified the date of hearing of 14.01.2020 through registered post. However, none appeared on behalf of the assessee, despite service of the notice. Till date the assessee has not taken any steps to file any application for condonation of delay in filing the appeal.

4. The Ld. D.R, therefore, contended that since assessee failed to explain the delay in filing the appeal and no application has been filed for condonation of delay,

therefore, appeal of the assessee may be dismissed being time barred.

5. In view of the above fact, we agree with the submissions of the Ld. D.R. that assessee has not taken any steps, despite intimating the defect in the appeal. The assessee failed to file any application for condonation of delay, therefore, appeal of the assessee is treated as time barred and the same is dismissed *in limine*.

6. In the result, appeal of assessee dismissed *in limine*.

Order pronounced in the open Court.

Sd/-  
(O.P. KANT)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 20<sup>th</sup> January, 2020

VBP/-

Copy to

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

// BY Order //

Asst. Registrar, ITAT, Delhi Benches, Delhi.