

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI 'D' BENCH, NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No. 1293/DEL/2016
[Assessment Year: 2012-13]

KULBIR SINGH,
S/O SH. DALIP SINGH,
VPO HASANGARH TEHSIL BARWALA,
DISTT. HISAR
(PAN: BRKPS3712H)
[Appellant]

Vs. ACIT, HISAR CIRCLE,
HISAR

[RESPONDENT]

Assessee by : NONE
Revenue by : Sh. Rajat Kumar Kureel, Sr. DR.

ORDER

PER H.S. SIDHU, JM

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax [Appeals], Hisar dated 22.12.2015 pertaining to assessment year 2012-13.

2. Assessee has filed the aforesaid appeal on 08.03.2016 and at the time of filing of the appeal, the Registry has brought to the notice of the Assese, the following defects to be rectified:-

- i) The Appellant/Respondent is not correctly shown in the Appeal Form;
- ii) Col No. 11 in the memo of the appeal not correctly filled in;
- iii) Appeal is prima facie time barred by 15 days and no condonation petition was filed; and
- iv) Challan filed in minor head 400 instead of 300 which is not treated as appeal fees.

3. The aforesaid appeal came for hearing before the Bench by issuing the notice to the assessee through RPAD/ Speed Post on 04.4.2016 before the Bench. On 5.5.2016 on the request of the assessee's counsel the case was adjourned for 7.6.2016, 26.9.2016, 28.11.2019 and lastly adjourned for 28.01.2020. In response to the same assessee neither the Assessee/Ld. AR of the assessee appeared nor filed any application for adjournment. I find that lastly the Division Bench has adjourned the case for 28.01.2020 i.e. for today on the written request dated 28.11.2019 of Sh. Manoj Kumar, Ld. AR of the Assessee, but none appeared today.

4. Keeping in view of the facts and circumstances of the present case as explained above, we are of the view that the assessee is not interested to prosecute the matter in dispute and has not filed any application for condonation of delay. Therefore, we dismiss the appeal filed by the assessee, being defective with the liberty to the assessee, if so advised, may approach the Tribunal, after filing the application for condonation of delay that will be decided, as per law. In the result, the appeal filed by the assessee is dismissed being time barred/defective.

5. In the result, the Appeal of the Assessee is dismissed.

The order pronounced on 03.02.2020.

Sd/-

[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

Dated:03-02-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi