

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A”BENCH: BANGALORE**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

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|--------------------------------------|
| ITA Nos.3296 & 3297/Bang/2018 |
| Assessment Years : 2009-10 & 2012-13 |

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| Shri K.K. Mahesh No.2522, 2 nd Cross, 3 rd Main B Block, S.S. Layout Davanagere 577 004 PAN NO : AKBPK2457N | Vs. | ITO Ward-2 Davanagere |
| APPELLANT | | RESPONDENT |

| | | |
|----------------------|---|-----------------------------|
| Appellant by | : | N O N E |
| Respondent by | : | Shri Kannan Narayanan, D.R. |

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|------------------------------|---|------------|
| Date of Hearing | : | 19.02.2021 |
| Date of Pronouncement | : | 24.02.2021 |

O R D E R

PER BENCH:

Both the appeals filed by the assessee are directed against the orders passed by Ld. CIT(A), Davanagere for the assessment years 2009-10 & 2012-13, wherein the Ld. CIT(A) has confirmed a penalty levied u/s 271(1)(c) of the Income-tax Act,1961 [‘the Act’ for short].

2. None appeared on behalf of the assessee. We notice that these appeals were filed by the assessee in December, 2018 and since then the authorized representative of the assessee named Shri Shreehari Kutsa has been seeking adjournment from time to time. We also notice that both the appeals are barred by limitation by 6

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days and 8 days respectively. We notice that the assessee has not filed any petition requesting the bench to condone the delay. Besides the above, one more defect pointed out by the registry has not been rectified till date. The A.R. of the assessee appeared before the bench on 18.2.2021 and he was directed to rectify the defects and accordingly the case was posted for hearing on 19.02.2021. However, none appeared on behalf of the assessee on the above said date and the defects have also not been rectified.

3. Under these set of facts, we are of the view that both these appeals could not be admitted. Accordingly, both the appeals are dismissed in limine.

4. In the result, both the appeals are dismissed.

Order pronounced in the open court on 24th Feb, 2021

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 24th Feb, 2021.

VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore