

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES "C" BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT BEENA PILLAI, JUDICIAL MEMBER**

**ITA. Nos. 1528 & 1529/Bang/2018  
Assessment Years: 2014-15 & 2013-14**

M/s. Leeboy India Construction Equipments Pvt. Ltd., Plot No. 289-292, Bommasandra Jigni Link Road, KIADB Industrial Area, Jigni Hobli, Bangalore – 560105. PAN: AABCL8749D	vs.	The Assistant Commissioner of Income Tax, Circle – 4(1)(1), Bangalore.
(Appellant)		(Respondent)

Assessee by	:	None
Revenue by	:	Smt. Priyadarshini Baseganni, JCIT (DR)

Date of Hearing :	26.10.2021
Date of Pronouncement :	30.11.2021

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Issues raised by assessee in both the appeals are common and on identical facts. Therefore these were tagged together.

On perusal of the records, the preliminary issue that needs to be considered is whether these appeals are maintainable in lieu of submission made by the representative who appeared before this *Tribunal* on 06/06/2019.

**2.** Today at the time of hearing, none appeared on behalf of assessee.

**2.1** We note that on 06/06/2019, the authorized representative of assessee being SKNJ & Co. CA's undertook to file power of Attorney before this *Tribunal*. The Representative (Shri.Sarwan Kumar) who appeared on 06/06/2019 informed this *Tribunal* that assessee has merged with another company and that revised Form36 will have to be filed. This *Tribunal* accordingly adjourned the date of hearing to 01/10/2019 for necessary actions. On 01/10/2019 the bench was not functioning and, the case was adjourned to 08/01/2020. In the interregnum, period, no action was undertaken by the authorized representative. Notice was issued to assessee at the address mentioned in Form 36 available on record. Thereafter the appeals were listed on 08/04/2020. As the Bench was not functioning on the even date, the appeals were adjourned to 04/08/2020, with intimation regarding the date of hearing displayed on the notice board.

**3.** Subsequently, on various occasions the appeals were listed and were adjourned as none appeared on behalf of assessee as observed by us from the order sheet entries. On each date the notice intimating the date of hearing has been sent to assessee at the address mentioned in Form 36 available on record which is received back with a note by postal authorities, "Addressee left".

**4.** We note that the Authorised representative who appeared on 06/06/2019 neither took any steps to inform this *Tribunal* regarding any merger and the details of the new entity subsequent to such merger if any. Nor has any one for the assessee company appeared before this *Tribunal* on any of the occasions. Nothing has been filed before this *Tribunal* even through post by the assessee or its representative updating

information regarding address of assessee. We are therefore unable to extend substantial justice to a non-existent assessee.

**5.** We thus hold the present appeal to be defective and therefore not maintainable.

**Accordingly these appeals are dismissed *inlimine*.**

**In the result, both the appeals filed by the assessee are dismissed.**

Order pronounced in open court on 30<sup>th</sup> November, 2021.

Sd/-  
**(CHANDRA POOJARI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

Dated: 30<sup>th</sup> November, 2021.  
/MS/

Copy to

1. The Appellant
2. The Respondent
3. CIT(A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore