

आयकर अपीलीय अधिकरण, ' सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.113/Chny/2016  
निर्धारण वर्ष/Assessment Year: 2007-08

M/s. Rathna Stores Pvt. Ltd.,  
C/o Anil Nair & Associates  
Chartered Accountants, "Casa Blanca",  
No. 6, Casa Major Road, Egmore,  
Chennai 600 008.

The Commissioner of  
Income Tax III,  
Chennai.

**[PAN: AACCR7287F]**

(अपीलार्थी/Appellant)

प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri M. Rajan, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 17.11.2021  
घोषणा की तारीख /Date of Pronouncement : 08.12.2021

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax, Chennai III, Chennai, dated 29.03.2012 relevant to the assessment year 2007-08 passed under section 263 of the Income Tax Act, 1961 ["Act" in short].

2. Vide order dated 29.04.2016, the Tribunal dismissed the appeal of the assessee since the assessee has not filed any petition for condonation of delay of 1333 days in filing the appeal before the Tribunal. Against the order

of the Tribunal, the assessee preferred further appeal before the Hon'ble Jurisdictional High Court. The Hon'ble High Court, vide its order in T.C.A. No. 359 of 2017 dated 19.08.2020, remitted the matter back to the file of the Tribunal with a direction to give an opportunity to the assessee to file such application for seeking condonation of delay, along with affidavit of the assessee or its counsel, subject to payment of cost of ₹.25,000/- by the assessee to the respondent Revenue Department within a period of four weeks from the date of order of the Hon'ble High Court. In view of the above decision of the Hon'ble High Court, the appeal was again posted for hearing and notice of hearing has been issued.

3. When the appeal was taken up for hearing, none appeared on behalf of the assessee or any adjournment petition is filed on behalf of the assessee. However, the Id. Counsel for the assessee Shri S. Sridhar, Advocate, who has appeared on behalf of the assessee in the first round of litigation before the Tribunal as well as before the Hon'ble High Court, filed a memo dated 08.12.2020 stating that the Id. Counsel has no instruction for making appearance before the Tribunal on behalf of the assessee. No material evidence was brought on record by the assessee to comply with the directions of the Hon'ble Jurisdictional High Court imposing cost of ₹.25,000/- and depositing the same with the respondent Assessing Authority

within a period of four weeks from the date of order. The Id. DR has also unable to confirm receipt of the deposit from the assessee.

4. Since the assessee has not obliged to the directions given by the Hon'ble Jurisdictional High Court vide order in T.C.A. No. 359 of 2017 dated 19.08.2020, we are of the opinion that the above appeal filed by the assessee is not maintainable and is liable to be dismissed. Accordingly, the appeal filed by the assessee is dismissed.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the on 08<sup>th</sup> December, 2021.

Sd/-  
[जी. मंजुनाथा, लेखा सदस्य]  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
[धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य]  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 08.12.2021

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.