

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

ITA No.972/AHD/2017 (AY 2007-08)

(Hearing in Virtual Court)

Tulsidharan Bhaskaran, C/o.Metal Crafts Constructors Pvt. Ltd., Meerabika Shoping Complex, Shop No.4, Plot No.6, Opp.Reliance Main Gate, Motikhavdi, Jamnagar,- 361140. PAN: ABOPB 8443 M	Vs	The Assistant Commissioner of Income Tax, Circle-3, Surat.
Appellant/ Revenue		Respondent/ Assessee

Assessee by	None.
Revenue by	Ms. Anupma Singla – Sr.DR
Date of hearing	25/01/2022
Date of pronouncement	25/01/2022

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the Assessee is directed against order of ld. Commissioner of Income Tax (Appeals)-2, Surat dated 30.01.2015 for the A.Y. 2007-07. The assessee has raised following grounds of appeal:

- “1. *The assessment order u/s.143(3) r.w.s. 147 is bad in law.*
2. *The reopening of the assessment is bad in law.*
3. *The learned Assessing Officer has erred in law as well as on facts in making the addition of Rs.43,88,324/- on account of retention money. The ld.CIT(A) has erred in confirming the same.”*

2. Perusal of record reveals that impugned order was passed by the ld.CIT(A) on 30.01.2015 on this appeal was filed on 21.04.2017, thus, the appeal was filed after 692 days of period of limitation for filing appeal before Tribunal. On

filing appeal, the registry of the Tribunal issued a defect memo to the assessee about the defect that appeal is barred by 692 days.

3. Further perusal of record reveals that the assessee has neither reply to the defect memo, nor filed any application for condonation of delay in filing the appeal. The notice of hearing has been served on assessee on more than two occasions through registered post with acknowledgement due (RPAD). Despite the service of notice neither the assessee appeared, nor sent any application for adjudication, nor filed any application for condonation of delay or remove the defect.
4. In absence of proper application for condonation of delay, delay in filing appeal is not condoned, resultantly, the appeal is dismissed as unadmitted. However, the assessee is given liberty to file appropriate miscellaneous application by showing sufficient cause either for non-filing of application of condonation of delay or in non-attendance of hearing before the Tribunal.
5. In the result, appeal of the assessee is dismissed.

Order announced on 25th January, 2022 in open court at the time of hearing in virtual court.

Sd/-
(Dr ARJUN LAL SAINI)
ACCOUNTANT MEMBER
Surat, Dated: 25 /01/2022 /SGR*

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Copy to:

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

By order

/ / TRUE COPY / /

Sr.Pvt. Secretary, ITAT, Surat