

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपीलसं./ITA Nos.2673 & 2887/Chny/2019
(निर्धारणवर्ष / Assessment Year: 2011-12)

M/s. Talk Media Pvt. Ltd. No.85, Lotus Towers, Mount Road, Guindy, Chennai – 600 032.	बनाम/ Vs.	ACIT, Company Circle-III(1) / ITO, Corporate Ward-3(1), Chennai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCT-2161-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	12-04-2022
घोषणाकीतारीख / Date of Pronouncement	:	18-04-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member):

1. Aforesaid appeals by assessee for Assessment Year (AY) 2011-12 arises out of separate orders of learned first appellate authority. During hearing, none appeared for assessee. The perusal of order sheet entries would show that none is appearing for assessee since past several occasions. The Ld. Sr. DR pleaded for dismissal of the appeals.
2. The Registry has noted considerable delay of 996 days in ITA No.2673/Chny/2019 the condonation of which has been sought by the

assessee on the strength of affidavit of director of the assessee company. It has been submitted that the appellate order was accepted since there was no revenue loss. However, later on department imposed tax and accordingly, the appeal has been preferred. However, in the absence of any supporting evidences, this plea could not be accepted and accordingly, the appeal is dismissed for want of condonation of delay.

3. The other appeal arises out of appellate order dated 13.09.2019 in the matter of rectification order passed by Ld. AO u/s 154 on 12.04.2019. In order u/s 154, Ld. AO added back excess allowance of deduction. The Ld. CIT(A) directed for correct re-computation of income. Aggrieved, the assessee is in further appeal before us.

4. Since, we have not admitted the regular appeal filed by the assessee for want of condonation of delay, we are not inclined to interfere in the rectification order passed u/s 154 and consequential, appellate proceedings arising therefrom. This appeal also stands dismissed.

5. Both the appeal stands dismissed.

Order pronounced on 18th April, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य /ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated : 18-04-2022
EDN

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF