

**IN THE INCOME TAX APPELLATE TRIBUNAL
CIRCUIT 'SMC' BENCH, VARANASI**

BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER

**ITA No.90/VNS/2020
Assessment Year: 2015-16**

Raj Narayan Yadav, MIG-17 Chandrashekhar Nagar, Ballia, U.P. PAN-AALPY3338A	v.	Dy. CIT, Circle-2, Varanasi
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Sh. A.K. Singh, Sr. D.R.
Date of hearing:	23.05.2022
Date of pronouncement:	25.05.2022

ORDER

SHRI VIJAY PAL RAO, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 22.05.2018 of CIT(A) for the assessment year 2015-16.

2. None has appeared on behalf of the assessee when this appeal was called for hearing despite the notice sent to the assessee through speed post AD as well as E-mail at the E-mail ID given in Form No. 36. The notice sent through registered post has been received back with the postal remarks "No such address". Further it transpires from the record that the CIT(A) has dismissed the appeal of the assessee as withdrawn. Accordingly, the appeal was taken up for hearing and disposal *ex parte*.

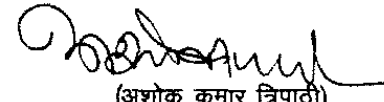
3. I have heard the learned DR and carefully perused the impugned order of the CIT(A) which reads as under:-

**IN THE OFFICE OF THE COMMISSIONER OF INCOME TAX (APPEALS)
VARANASI**

Date of order	22.05.2018
Appeal No.	10079/CIT(A)/VNS/2017-18
Instituted on 23.11.2017 arising out of the assessment order dated 27.09.2017 passed by the DCIT, Circle-2, Varanasi.	
1.	Name of Appellant Shri Raj Narayan Yadav MIG-17, Chandrashekhhar Nagar, Ballia.
2.	Status Individual
3.	Assessment year 2015-16
4.	PAN AALPY3338A
5.	Section under which assessment order has been passed. 143(3) of the Income Tax Act 1961
6.	Income assessed 87,34,070/-
7.	Tax demanded 6,45,630/-
8.	Date of hearing As per Order Sheet Entry.
9.	Appeared on behalf of the Appellant. Shri S.S. Srivastava, C.A.

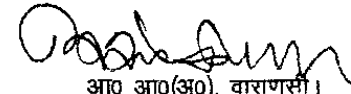
ORDER

- प्रस्तुत अपील तारीख 23-11-2017 को आयकर उप आयुक्त वृत्त-2, वाराणसी द्वारा दिनांक 27.09.2017 को पारित आदेश के विरुद्ध दायर की गयी। जिसके अनुसार निर्धारित की आय में रु0 16,32,561/- की बढ़ोतरी की गयी थी। फार्म 35 के अनुसार पारित आदेश की कापी दिनांक 30.10.2017 को सर्विस की गयी थी अतः समय सीमा के अन्दर है।
- नोटिस के जवाब में श्री एस0एस0 श्रीवास्तव, सी0ए0, उपस्थित हुए तथा अपील वापस लेने का अनुरोध किया। अनुरोध स्वीकार किया गया।
- इस प्रकार अपील वापस तथा खारिज की जाती है और आय में रु 16,32,561/- की जोड़ को कन्फर्म किया जाता है।


(अशोक कुमार त्रिपाठी)
आयकर आयुक्त(अपील)
वाराणसी।

Copy to: The CCIT, Allahabad
The Pr.CIT, Varanasi
The Assessing Officer
The Appellant

राजना(144) 4154


आ0 आ0(अ0), वाराणसी।

4. Thus, it is clear that before the CIT(A), the Authorized Representative of the assessee appeared and requested for withdrawal of the appeal. The CIT(A) allowed the request of the withdrawal and consequently the appeal of the assessee was dismissed. Thus, the present appeal of the assessee against the impugned order of the CIT(A) is not maintainable. Further, the appeal of the assessee is filed belatedly after a delay of about six months. The assessee though filed an affidavit for condonation of delay but no explanation is furnished in the said affidavit which says he did not receive the impugned order of the CIT(A) due to some differences with the counsel. Hence, in view of the fact that the appeal of the assessee was dismissed by the CIT(A) as withdrawn by the assessee then the present appeal is dismissed being non maintainable.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 25.05.2022.

Sd/-
[VIJAY PAL RAO]
JUDICIAL MEMBER

DATED:25/05/2022

Varanasi

Sh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A),Varanasi
4. CIT
5. DR

By order
Sr. P.S.

