

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD M JAGTAP, VICE PRESIDENT &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No. 224/Ahd/2020
(Assessment Year: 2015-16)

M/s. Divine Entertainment Ltd. B/3 Trupti Apartment, B/h. Old Gujarat High Court, Navrangpura, Ahmedabad- 380009	Vs.	ITO Ward-1(1)(4), Ahmedabad
[PAN No.AAACD6670J]		
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by :	Shri Abhimanyu Singh Yadav, Sr. D.R.

Date of Hearing	08.06.2022
Date of Pronouncement	10.06.2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 27.01.2020 passed by the Commissioner of Income Tax (Appeals)-1, Ahmedabad arising out of the order dated 27.12.2017 passed by the ITO, Ward-1(1)(4), Ahmedabad under Section 143(3) r.w.s 144 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2015-16.

2. None appeared on behalf of the assessee at the time of call neither any adjournment has been sought for it is presumed that the assessee is not interested in pursuing the matter. Apart from that as it appears from

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the record that Form 36 of appeal filed by the assessee before us bearing the stamp of the company instead of the original signature of the Directors. Hence, the appeal is found to be defective and not maintainable and thus, dismissed.

3. In the result, the appeal preferred by the assessee is dismissed.

This Order pronounced in Open Court on	10/06/2022
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Sd/-
(PRAMOD M JAGTAP)
VICE PRESIDENT

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 10/06/2022

TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad