

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
**Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. Nos.420 & 421/Chny/2020
निर्धारण वर्ष/Assessment Year: 2010-11

M/s. VIP Access Club,
IIIrd Floor, No. 6, K.K. Salai,
Saligramam, Chennai 600 093.

Vs. The Deputy Commissioner of
Income Tax, Corporate Circle 3(2),
No. 121, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

[PAN:AADCV1499E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri AR. V. Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 27.06.2022
घोषणा की तारीख /Date of Pronouncement : 13.07.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against separate orders of the Id. Commissioner of Income Tax (Appeals) 11, Chennai both dated 13.09.2019 relevant to the assessment year 2010-11.

2. When the appeal was taken up for hearing, none appeared on behalf of the assessee or any adjournment petition filed on behalf of the assessee. Further the Bench has noted that both the appeals filed by the assessee are delayed by 99 days in filing of the appeal before the

Tribunal. Despite defect notices issued, the assessee has not filed any petition in support of an Affidavit for condonation of delay. Since the assessee has failed to rectify the defects notified by the Tribunal, both the appeals filed by the assessee are not maintainable and liable to be dismissed. Accordingly, both the appeals filed by the assessee are dismissed.

3. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on 13th July, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 13.07.2022

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.