

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

(Conducted Through Virtual Court)

BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
SHRI SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER

ITA No.438/Ahd/2020
Assessment Year :2013-14

Vrushank Amish Davda Kamal Shanti, B/s. Bank of Baroda Nr.Sardar Patel Colony Underbridge, Ahmedabad. PAN : AJAPD9904B	Vs .	ITO, Ward-3(3)(2) Ahmedabad.
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/(Respondent)
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Assessee by :	None
Revenue by :	Shri V.K. Singh, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : **13/07/2022**
घोषणा की तारीख /**Date of Pronouncement**: **14/07/2022**

आदेश/O R D E R

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER

Present appeal has been filed by the assessee against order passed by the Id.Commissioner of Income-Tax (Appeals)-9, Ahmedabad [hereinafter referred to as "CIT(A)"] under section 250(6) of the Income Tax Act, 1961 ("the Act" for short),dated 12.12.2017 pertaining to the Asst.Year (A.Y) 2013-14 .

2. At the outset, it was brought to the notice of the Bench that the Registry has pointed out that the appeal filed by the assessee is time barred by 926 days. No application for condonation of delay has been filed before us by the assessee to explain such a huge

delay of 926 days in filing his appeal. Even at the time of hearing, neither the assessee nor any representative of the assessee has put appearance to pray for condonation of the delay. No application seeking adjournment has been filed before us. Therefore, in the absence of any explanation for the inordinate delay of about 3 years in filing appeal before us, we are unable to admit the present appeal. Further we have noted from the orders of the authorities below that the assessee is a habitual non compliant assessee who has neither appeared before the AO nor the Ld.CIT(A). The assessee it seems is not interested in pursuing its matters.

3. In view of the above therefore the appeal is dismissed as unadmitted.

Order pronounced in the Court on 14th July, 2022 at Ahmedabad.

Sd/-
(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Ahmedabad, dated 14/07/2022