

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER**

**AND**

**SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 313/DEL/2018 (A.Y 2008-09)**

Shri Mangal Singh Khatana, C/o. Saubhagya Agarwal, K-185/14, Surya Plaza, 1 <sup>st</sup> Floor, New Friends Colony, New Delhi - 110 025. <b>PAN No. ALXPK6596P</b> <b>(APPELLANT)</b>	Vs.	Income Tax Officer, Ward : 1 (4), Ghaziabad. <b>(RESPONDENT)</b>
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**I.T.A. No. 314/DEL/2018 (A.Y 2010-11)**

Shri Mangal Singh Khatana, C/o. Saubhagya Agarwal, K-185/14, Surya Plaza, 1 <sup>st</sup> Floor, New Friends Colony, New Delhi - 110 025. <b>PAN No. ALXPK6596P</b> <b>(APPELLANT)</b>	Vs.	Income Tax Officer, Ward : 1 (4), Ghaziabad. <b>(RESPONDENT)</b>
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**I.T.A. No. 315/DEL/2018 (A.Y 2011-12)**

Shri Mangal Singh Khatana, C/o. Saubhagya Agarwal, K-185/14, Surya Plaza, 1 <sup>st</sup> Floor, New Friends Colony, New Delhi - 110 025. <b>PAN No. ALXPK6596P</b> <b>(APPELLANT)</b>	Vs.	Income Tax Officer, Ward : 1 (4), Ghaziabad. <b>(RESPONDENT)</b>
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**AND I.T.A. No. 316/DEL/2018 (A.Y 2012-13)**

Shri Mangal Singh Khatana, C/o. Saubhagya Agarwal, K-185/14, Surya Plaza, 1 <sup>st</sup> Floor, New Friends Colony, New Delhi - 110 025. <b>PAN No. ALXPK6596P</b> <b>(APPELLANT)</b>	Vs.	Income Tax Officer, Ward : 1 (4), Ghaziabad.  <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>None;</b>
<b>Department by:</b>	<b>Shri Amit Shukla, Sr. D. R.;</b>

<b>Date of Hearing</b>	<b>03.08.2022</b>
<b>Date of Pronouncement</b>	<b>05.08.2022</b>

**ORDER****PER YOGESH KUMAR U.S., JM**

These four appeals are filed by the assessee for assessment years 2008-09, 2010-11, 2011-12 and 2012-13 respectively against the order of the ld. Commissioner of Income Tax (Appeals), Ghaziabad [hereinafter referred to CIT (Appeals), dated 30.06.2017.

3. None appeared for the assessee, even on the previous hearing, neither the assessee nor his representative were present. Therefore, we are of the opinion that the assessee is not interested to proceed with the matter. Further it is found that, the present Appeals have been filed with a delay of 100 days in filing the Appeals. On perusal of the records, we do not find any application for condoning the delay in filing the Appeal. Therefore, the Appeals filed by

the assessee in ITA Nos. 313/Del/2018, 314/Del/2018, 315/Del/2018 & 316/Del/2018 are dismissed as barred by limitation.

Order pronounced in the open court on : **05/08/2022.**

**Sd/-**

**( N. K. BILLAIYA )  
ACCOUNTANT MEMBER**

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Dated : 05 /08/2022

*\*R.N\* Sr. PS*

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI