

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No. 704/DEL/2019
[Assessment Year: 2012-13]**

Bhupinder Singh, D-1010, New Friends Colony, New Delhi-110065. PAN- AANPS5466P	<u>Vs</u>	Income-tax Officer, Ward-22(1), New Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Sh. Kanav bali, Sr. DR	
Date of hearing	25.10.2022	
Date of pronouncement	25.10.2022	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-42, New Delhi, dated 26.10.2018, pertaining to the assessment year 2012-13. The assessee has raised following grounds of appeal:

- “1) That the impugned order passed u/s 147 read with section 143(3) of the Income tax Act 1961 is bad in law and needs to be set-aside.*
- 2) That the impugned order u/s 250 is not sustainable under the law and needs to be set aside.*
- 3) That the ‘Reason to belief’ as recorded by the assessing authority prior to the issuance of notice u/s 148 is insufficient and without any proper investigation.*
- 4) That the provision of section 2(22)€ is wrongly applied in this case without considering the facts of the case.*
- 5) That the amount considered as accumulated profit is wrong and needs to be set aside.*
- 6) That Ld. AA illegally charged interest u/s 234A and 234B of the Income Tax Act, which is illegal.”*

2. At the time of hearing no one attended the proceedings on behalf of the assessee. It is seen from the records that no one has been attending the proceedings despite various notices issued by the Registry. The notices sent by speed post have been returned back with the remark “no such person”. The assessee has also not provided any new address, if any. Therefore, the appeal is taken up for hearing in the absence of the assessee.

3. It is noticed that the Registry has reported the following defects in filing of the appeal:

- “1. Respondent address wrongly filled in.*
- 2. Appeal fee not filed in minor head 300.*
- 3. Assessment order is incomplete.”*

4. The assessee has not removed the defects. Therefore, the appeal filed by the assessee, being defective, is hereby dismissed.

5. Appeal of the assessee is dismissed.

Order pronounced in open court on 25.10.2022.

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI