

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER  
AND  
SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.491/PUN/2019  
निर्धारण वर्ष / Assessment Year: 2013-14

Mahalaxmi Infrastructures, S-63, Regimental Plaza, Bytco Point, Nashik Road, Nashik- 422101. PAN : AAPFM1308L	Vs.	ACIT, Circle-1, Nashik.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Ramnath P. Murkude  
Date of hearing : 13.10.2022  
Date of pronouncement : 01.11.2022

**आदेश / ORDER**

**PER S. S. VISWANETHRA RAVI, JM:**

This appeal by the assessee against the order dated 14.07.2017 passed by the CIT(A)-1, Nashik for the assessment year 2013-14.

2. We find this appeal was filed on 28.03.2019 with delay of 549 days. On examination of appeal memo, we find the Registry of this Tribunal issued defective notice dated 01.04.2019 to the assessee

stating that the appeal is time barred by 549 days and advised the assessee to rectify the defect by filing delay condonation petition within 10 days from the date of receipt of the notice, but however, no compliance was made by the assessee in filing the delay condonation petition. Thereafter, the Registry issued notices by RPAD dated 01.04.2022, 08.08.2022 and 24.08.2022 intimating the dates of hearing as 12.05.2022, 24.08.2022 and 13.10.2022 respectively. We find no representation from the assessee to all the said notices. The assessee did not put up appearance before this Tribunal in-spite of service of notice dated 01.04.2019, 11.04.2022, 08.08.2022 and 24.08.2022. Further, we note that the notice dated 13.09.2022 was issued to the assessee and the said notice was returned unserved to this Tribunal vide endorsement dated 15.09.2022 stating that the addressee left. Today i.e. 13.10.2022 also, we find no representation on behalf of the assessee nor any adjournment application filed. On perusal of the record, we note that the assessee did not comply with the defect notice issued by the Registry by filing delay condonation petition to condone the delay

of 549 days. In the absence of which having no option we dismiss the present appeal *in limine*.

3. In the result, appeal of the assessee is dismissed.

Order pronounced on this 01<sup>st</sup> day of November, 2022.

Sd/-  
(G. D. PADMAHALI)  
ACCOUNTANT MEMBER

Sd/-  
(S. S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 01<sup>st</sup> November, 2022.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nashik.
4. The Pr. CIT-1, Nashik.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.