

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3139/Chny/2018
निर्धारण वर्ष/Assessment Year: 2015-16

Shri Kunal Golecha,
No. 8, Harrington Road,
16th Avenue, Chetpet,
Chennai 600 031.
[PAN:AIQPG2506H]

Vs. The Income Tax Officer,
Non Corporate Ward 3(4),
Chennai – 600 034.

(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 : 08.12.2022
घोषणा की तारीख /Date of Pronouncement : 14.12.2022

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 4, Chennai dated 23.08.2018 relevant to the assessment year 2015-16.

2. When the appeal was taken up for hearing, none appeared on behalf of the assessee, despite service of notice (AD on record) or filed any adjournment petition. Hence, we proceed to decide the appeal on merits after hearing the Id. DR.

3. We have heard the Id. DR and perused the materials available on record. In this case, after scrutiny of appeal papers, the Registry has issued defect notice to the assessee to rectify the defect by filing affidavit and petition for condonation of delay of 25 days in filing the appeal before the Tribunal. However, the assessee has not rectified the defect notified by the Tribunal. In view of the above, the appeal filed by the assessee is not maintainable and liable to be dismissed. Accordingly, the appeal filed by the assessee is dismissed.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 14th December, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 14.12.2022

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.