

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 1629/DEL/2021
[Assessment Year: 2016-17]

Lal Babu Singh, E-2/216, Street No. 07, Pusta 5, Sonia Vihar, North East Delhi, New Delhi-110094 PAN- ANUPS9689N	<u>Vs</u>	PCIT, Delhi-20.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Shri Sanjay Nargas, Sr. DR	
Date of hearing	15.02.2023	
Date of pronouncement	21.02.2023	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Principal Commissioner of Income-tax (PCIT), Delhi-20, dated 09.09.2021, passed u/s 119(2)(b) of the Income-tax Act, 1961, hereinafter referred to as the “Act”, pertaining to the assessment year 2016-17.

2. At the time of hearing no one attended the proceedings. It is seen from the record that the Revenue has filed a service report regarding service of notice for hearing. However, despite service of notice no one has been attending the

proceedings. The assessee has also not sought any adjournment by himself or through his learned Authorities representative. Therefore, the appeal is taken up for hearing in the absence of the assessee.

3. At the time of hearing it is noticed that the present appeal has been filed against the order passed u/s 119(2)(b) of the Act. The appeal is not maintainable before the Tribunal as the order appealable before the Tribunal are mentioned u/s 253 of the Act. For the sake of clarity section 253 is reproduced as under:

“253. Appeals to the Appellate Tribunal.—(1) Any assessee aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

(a) an order passed by an Deputy Commissioner (Appeals) before the 1st day of October, 1998 or, as the case may be, a Commissioner (Appeals) under section 154, section 250, section 270A, section 271, section 271A or section 272A; or

(b) an order passed by an Assessing Officer under clause (c) of section 158BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995, but before the 1st day of January, 1997; or

(ba) an order passed by an Assessing Officer under sub-section (7) of section 115VZC; or

(c) an order passed by a Principal Commissioner or Commissioner under section 12AA or under clause (vi) of sub-section (5) of section 80G or under section 263 or under section 270A or under section 271 or under section 272A or an order passed by him under section 154 amending his order under section 263 or an order passed by a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or a Principal Director or Director under section 272A; or

(d) an order passed by an Assessing Officer under sub-section (3), of section 143 or section 147 or section 153 A or section 153C in pursuance of

the directions of the Dispute Resolution Panel or an order passed under section 154 in respect of such order;

(e) an order passed by an Assessing Officer under sub-section (3) of section 143 or section 147 or section 153A or section 153C with the approval of the Principal Commissioner or Commissioner as referred to in sub-section (12) of section 144BA or an order passed under section 154 or section 155 in respect of such order;

(f) an order passed by the prescribed authority under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10.

(2) The Principal Commissioner or Commissioner may, if he objects to any order passed by an Deputy Commissioner (Appeals) before the 1st day of October, 1998 or, as the case may be, a Commissioner (Appeals) under section 154, section 250, direct the Assessing Officer to appeal to the Appellate Tribunal against the order.”

4. In view of the above, the present appeal is dismissed as not maintainable.

Grounds raised in this appeal are dismissed.

5. Appeal of the assessee is dismissed.

Order pronounced in open court on 21st February, 2023.

**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**