

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
**Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.183/Chny/2023
निर्धारण वर्ष/Assessment Year: 2013-14

Sri Kauvery Medical Care (India) Ltd.,
1 and 2, KC Road,
Tennur 620 017, Tamil Nadu.

Vs. The Assistant Commissioner of
Income Tax,
TDS Circle,
Madurai.

[PAN:AABCK8115E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 29.03.2023
घोषणा की तारीख /Date of Pronouncement : 06.04.2023

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), (National Faceless Appeal Centre [NFAC], Delhi dated 29.03.2022 relevant to the assessment year 2013-14.

2. The appeal filed by the assessee is delayed by 262 days in filing the appeal. Despite defect notice was issued, the assessee has not filed petition for condonation of delay. Moreover, the assessee has also not

filed 26AS, which was mentioned in the defect notice issued to the assessee. Thus, the appeal filed by the assessee is not maintainable and liable to be dismissed. However, when the appeal came up for hearing, the Id. Counsel for the assessee has prayed for withdrawal of the appeal, against which, the Id. DR has not raised any objection. Accordingly, the appeal filed by the assessee is dismissed as withdrawn.

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

Order pronounced on 06th April, 2023 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 06.04.2023

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.