

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 355/CHNY/2022

निर्धारण वर्ष/Assessment Year: 2015-16

Pothys Private Limited,
No.15, Nageswara Rao Road,
T.Nagar,
Chennai – 600 017.

The DCIT,
vs. Central Circle 1(3),
Chennai.

PAN: AAHCP 7473N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri R. Mohan Reddy, CIT

सुनवाई की तारीख/Date of Hearing

: 02.05.2023

घोषणा की तारीख/Date of Pronouncement

: 02.05.2023

आदेश / O R D E R

PER MAHAVIR SINGH, VICE PRESIDENT:

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-18, Chennai in ITA No.64/2020-21 dated 25.03.2022. The assessment was framed by the ACIT, Central Circle 1(3), Chennai for the assessment year 2015-16 u/s.153A r.w.s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 16.12.2020.

2. At the outset, it is noticed that this appeal is time barred by 451 days and assessee has neither filed any condonation petition nor any supportive affidavit. When this fact was pointed out to Id.CIT-DR, he pointed out that this matter was fixed for hearing fifth time and none is present from assessee's side despite service of notice on the assessee. We noted that there is a delay of 451 days in filing of appeal and there is neither a condonation petition nor affidavit for condonation of delay. In the absence of the same, we dismiss this appeal of assessee as un-admitted.

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

Order pronounced in the open court on 2nd May, 2023 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 2nd May, 2023

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकरआयुक्त /CIT

4. विभागीय प्रतिनिधि/DR

5. गार्ड फाईल/GF.