

IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted Through Virtual Court)

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA Nos. 285/Rjt/2015
Assessment Year 2010-11**

M/s. Jaisu Shipping Co. Pvt. Ltd. No. 8, Sindhu Society, Adipur-Kutch PAN:AAACJ6998H (Appellant)	Vs	The ACIT, Gandhidham Circle, Gandhidham (Respondent)
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**ITA Nos. 286/Rjt/2015
Assessment Year 2010-11**

M/s. Jaisu Dredging & Shipping Ltd. Room No. 1 & 2, Kewal Ramani House, Disha Building Road, Near Custom House, Kandla PAN:AAACJ9589J (Appellant)	Vs	The Joint Commissioner of Income Tax, Gandhidham Range, Gandhidham (Respondent)
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Assessee Represented: None
Revenue Represented: Shri Shramdeep Sinha, CIT-DR

Date of hearing : 24-05-2023
Date of pronouncement : 31-05-2023

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

These two appeals are filed by two different Assesseees by two Appellate orders both dated 11.12.2014 passed by the Commissioner of Income Tax (Appeals)-3, Rajkot, arising out of the assessment orders passed under section 143(3) r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the respective Assessment Year (A.Y) 2010-11

2. The registry has noted that there is a delay of 106 days in filing the above appeal by the assessee. However the assessee has not filed any Affidavit or Petition to Condone the Delay. It is further seen that no authorization is given by the assessee to any Counsel to represent the above appeals. In spite of service of notice through department by way "Affixture" on 18.05.2023, None appeared on behalf of the assessee. This clearly shows that the assesseees are not interested in pursuing the above appeals.

3. The Ld. CIT-DR, Shri Shramdeep Sinha appearing for the Revenue submitted that the assessment orders are exparte orders passed u/s. 144 of the Act by the Assessing Officers after giving ample opportunities to the assessee. Even before the Commissioner (Appeals), the assessee not appeared in spite of 10 opportunities given to them. Therefore in the absence of any details filed by the assesseees in support of its grounds, the Ld. CIT(A) dismissed the appeals filed by the above assesseees. Now before the Tribunal there

is a delay of 106 days but no explanation offered by the assessee, therefore the same is liable to be dismissed.

4. We have given our thoughtful consideration and perused the materials available on record. We do not find any Affidavit or Petition to Condone the Delay of 106 days in filing the above appeals by the assessee. Thus prima facie the appeals are not maintainable in law. In the absence of any explanation for the delay of 106 days in filing the above appeals by way Affidavit and Condonation Petition, we have no other option than to dismiss the above appeals in limine.

5. In the result, the appeals filed by the above Assessee are dismissed as not maintainable.

Order pronounced in the open court on 31-05-2023

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 31/05/2023

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
राजकोट