

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

**Before: Shri Waseem Ahmed, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 26/Rjt/2020
Assessment Year: 2011-12**

Shri Balbhadra Haridas Vaishnav, Block No. 453, Street No. 15, Moti Baugh Road, Raijinagar, Junagadh-362001 PAN No: AATPV0194M (Appellant)	Vs	The Income-tax Officer, Ward-3, Junagadh (Respondent)
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Assessee Represented: None
Revenue Represented: Shri B.D. Gupta, Sr.D.R.

Date of hearing : 26-06-2023
Date of pronouncement : 28-06-2023

आदेश/ORDER

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

This appeal is filed by the Assessee as against the Appellate order dated 27.11.2019 passed by the Commissioner of Income Tax (Appeals)-3, Rajkot, arising out of the exparte assessment order passed under section 144 r.w.s. 147 of the Income Tax Act, 1961

(hereinafter referred to as 'the Act') relating to the respective Assessment Year (A.Y) 2011-12.

2. The registry has noted that there is a delay of 15 days in filing the above appeal by the assessee. However the assessee has not filed any Affidavit or Petition to Condone the Delay. In spite of service of notice, None appeared on behalf of the assessee. This clearly shows that the assessee is not interested in pursuing the above appeal.

3. The Ld. Sr.D.R. Shri B.D. Gupta appearing for the Revenue submitted that the assessment order is exparte order passed u/s. 144 of the Act by the Assessing Officer after giving ample opportunities to the assessee. Even before the Commissioner (Appeals), the assessee not appeared in spite of various opportunities but filed written submission without any material evidences. Therefore in the absence of any details from the assessee in support of its grounds, the Ld. CIT(A) dismissed the appeal filed by the above assessee. Now before the Tribunal there is a delay of 15 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 15 days in filing the above appeal by the assessee. Thus prima facie the appeal is not maintainable in law. In the absence of any explanation for the delay of 15 days in filing the above appeal by way Affidavit and Condonation Petition,

we have no other option than to dismiss the above appeal as in limine.

5. In the result, the appeal filed by the Assessee is dismissed as not maintainable

Order pronounced in the open court on 28-06-2023

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 28/06/2023

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