

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.209/NAG/2018  
निर्धारण वर्ष / Assessment Year : 2015-16

M/s. Ramsons Industries Ltd.,  
A-301, Neeti Gaurav Apartments,  
Ramdaspeth, Nagpur

PAN : AAECR3577N

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Pr. CIT (Central),  
Nagpur

.....प्रत्यर्थी / Respondent

Assessee by : Shri Mukesh Agrawal  
Revenue by : Shri Maurya Pratap

सुनवाई की तारीख / Date of Hearing : 28-07-2023  
घोषणा की तारीख / Date of Pronouncement : 03-08-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 17-05-2018 passed by the Pr. Commissioner of Income Tax (Central), Nagpur for assessment year 2015-16.

2. We find that this appeal was filed with a delay of 09 days. Upon hearing both the parties, we find that the reasons stated by the assessee are bonafide which really prevented the assessee to file the present appeal in time. Therefore, the delay of 09 days is condoned.

3. At the outset, we note that Shri Mukesh Agrawal, the ld. AR submits that the present appeal was passed by the Pr. Commissioner of Income Tax (Central), Nagpur on 17-05-2018 u/s. 263 of the Act in pursuance of which the AO passed giving effect order, wherein, no additions were made. The assessee is not aggrieved by the order of AO as the issue raised in this appeal becomes infructuous in view of no addition made in the giving effect order, but however, he prayed to give liberty to the assessee for restoration of this appeal. We find no order passed by the AO in giving effect proceedings were placed on record before us. Therefore, considering the submissions of ld. AR, we deem it proper to dismiss the present appeal as not pressed with a liberty to file appropriate application for restoration. Thus, the appeal of assessee is dismissed as not pressed.

4. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 03<sup>rd</sup> August, 2023.

Sd/-  
(R.S. Syal)  
VICE PRESIDENT

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 03<sup>rd</sup> August, 2023.

रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT (Central), Nagpur
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,  
/ DR, ITAT, Nagpur.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune