

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**
**BEFORE, CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.1167/Del/2022
(Assessment Year : 2011-12)

Mahaveer Pandit DA-452, Prakash Vihar, Palwal Haryana – 121 102 PAN No. AORPP 4692 L (APPELLANT)	Vs.	Pr. CIT Faridabad, Haryana (RESPONDENT)
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Assessee by	--None--
Revenue by	Shri R. K. Jain, Sr. DR

Date of hearing:	07.12.2023
Date of Pronouncement:	07.12.2023

ORDER

PER PRADIP KUMAR KEDIA, AM :

The captioned appeal arises from the assessment order dated 27.03.2022 passed under section 147 read with section 263 read with section 144B of the Income-tax Act, 1961 pertaining to Assessment Year 2011-12 in question.

2. When the matter was called for hearing, none appeared for the assessee. It is seen from the record that multiple opportunities have been given to the assessee time and again. However, the assessee has evaded appearance without any justifiable reasons. Consequently, the matter was proceeded *ex parte*.

3. In the course of hearing, the learned DR for the Revenue submitted at the outset that the assessee has filed appeal directly before the Tribunal against the assessment order

passed under section 147 read with section 263 of the Act without choosing to file an appeal against the impugned assessment order before the CIT(A). The present appeal filed directly before the Tribunal bypassing the statutory authority of the CIT's appeals under section 250 of the Act is thus clearly not maintainable in law and cannot be entertained by the Tribunal.

3. We find apparent merit in the plea raised on behalf of the Revenue. The assessee appears to have filed appeal against the order passed by the Assessing Officer under section 147 read with section 263 of the Act, whereas such order could be challenged before the CIT(A) as per the scheme of the Act. The right course available to the assessee is to seek remedy against the impugned assessment order before the CIT(A). In the absence of any first appellate order, we are not in a position to address the grievance of the assessee as raised in the grounds of appeal. We thus decline to admit the appeal of the assessee at threshold. The assessee is at liberty to prefer appeal before the appropriate authority as may be legally advised.

4. In the result, appeal of the assessee is dismissed *in limine*.

Order was pronounced in the open court on 07.12.2023

Sd/-

**(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Date:- 07.12.2023

*Priti Yadav, Sr. PS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI