

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 264/Ahd/2021

(निर्धारण वर्ष / Assessment Year : 2012-13)

Kushal Manoj Aggrawal 15, Manichandra CHSL-II, Nr. Sun-N-Step Club, Thaltej, Ahmedabad 380052	बनाम/ Vs.	Commissioner of Income Tax (Appeals)-12 Circle-2(1)(2), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ARRPA6374P		
(Appellant)	..	(Respondent)

Assessee by :	None
Revenue by :	Shri Rajdeep Singh, Sr. DR

सुनवाई की तारीख / Date of Hearing	09/11/2023
घोषणा की तारीख / Date of Pronouncement	29/01/2024

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed at the instance of the assessee is directed against the order dated 31.03.2021 passed by Ld. Commissioner of Income Tax (Appeals)-12, Ahmedabad (in short ‘CIT(A)’) arising out of the

order dated 19.12.2019 passed by the ACIT, Central Circle-2(4), Ahmedabad under Section 147 r.w.s. 143(3) of the Income Tax Act, 1961, (hereinafter referred to as 'the Act') for Assessment Year 2012-13.

2. At the time of hearing of the matter, none appeared on behalf of the assessee. It appears from the records that the appeal is barred by limitation for 143 days. No application for condonation of delay has been filed by the assessee, which has been first confirmed by us upon going through the entire records before us. Neither any application for condonation of delay nor any affidavit to that effect is found to have been filed by the assessee. It is pertinent to mention that records reveal that the matter is being taken up by the Bench from 14th July, 2023 and thereafter whenever the matter was taken up in spite of service of notice, no one appeared on behalf of the assessee to represent the case before us. Thus, having regard to the facts and circumstances of the matter, we find that the assessee is not interested to proceed with the matter. Even an application for condonation of delay has been filed on their behalf to take an opportunity to get the appeal admitted upon condonation of delay in preferring the appeal before us. Thus, having regard to the conduct and lackadaisical approach of the assessee in the absence

of any application for condonation of delay filed by the assessee, we do not find any reason to admit the appeal. The same is, therefore, dismissed.

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

This Order pronounced on 29/01/2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 29/01/2024
S. K. SINHA

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad