

IN THE INCOME TAX APPELLATE TRIBUNAL

"D" BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER AND

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA no.3073/Mum./2023

(Assessment Year : 2013-14)

Mudaliar & Sons Hotels Pvt. Ltd.
1, Shreyas Madam Cama Road
Nariman Point, Mumbai 400 020
PAN – AACCM6781D

..... Appellant

v/s

Asstt. Commissioner of Income Tax
Circle-1(2)(2), Mumbai

..... Respondent

Assessee by : Shri Rajeev Khandelwal
Revenue by : Smt. Mahita Nair

Date of Hearing – 05/02/2024

Date of Order – 05/02/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present appeal has been filed by the assessee challenging the impugned order dated 01/06/2023, passed under section 250 of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2013-14.

2. From the perusal of the record, we find that Form No. 36 and the grounds of appeal filed by the assessee are signed by the Authorised Signatory. We further find that the Registry of the Tribunal, vide notice dated 21/11/2023, notified the aforesaid defects to the assessee and granted 10 days to rectify the same. Further, on the last date of hearing, i.e. on 29/01/2024, time was granted to the learned AR to file the rectified Form No.

36 and grounds of appeal. However, despite the grant of sufficient opportunity to the assessee, even today the aforesaid defects have not been rectified by the assessee.

3. It is undisputed that the assessee is a Private Limited Company. As per Rule 47 read with Rule 45(3) of the Income Tax Rules, 1962, the form of appeal is required to be verified by the person who is authorised to verify the return of income under section 140 of the Act. Further, as per section 140(c) of the Act in the case of a company only the Managing Director or Director, as the case may be, is authorised to verify the return of income. Since in the present case, the person verifying the grounds of appeal and Form No.36 is neither Managing Director nor Director, therefore the appeal as filed by the assessee is defective and thus not maintainable. Accordingly, the same is dismissed. In the interest of justice, liberty is granted to the assessee to seek recall of this order once the aforesaid defects, as notified by the Registry of the Tribunal, are rectified and grounds of appeal and Form No. 36 duly verified, as noted above, are placed on record.

4. In the result, the present appeal by the assessee is dismissed.

Order pronounced in the open Court on 05/02/2024

Sd/-
PRASHANT MAHARISHI
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 05/02/2024

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai