

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 2827/DEL/2019 [A.Y. 2013-14]

M/s Shivnandan Buildwell [P] Ltd
Flat No. 4, RR Apartment,
3-4 Manglapuri Mehrauli, New Delhi

Vs.

The Dy.C.I.T.
Circle - 23(1)
New Delhi

PAN: AALCS 9186 R

(Applicant)

(Respondent)

Assessee By : None
Department By : Shri Sanjay Kumar, Sr. DR

Date of Hearing : 29.11.2023
Date of Pronouncement : 09.02.2024

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the Id.
CIT(A) - 30, New Delhi dated 17.12.2018 pertaining to A.Y. 2013-14.

2. The sum and substance of the grievance of the assessee is that the ld. CIT(A) erred in confirming the levy of penalty of Rs. 2,58,68,110/- u/s 271(1)(c) of the Income-tax Act, 1961 [the Act, for short].

3. None appeared on behalf of the assessee in spite of several notices. Our record shows that on 30.07.2019, the assessee was directed to file application for condonation of delay supported by an affidavit as per Rules.

4. Till date the assessee has not rectified the defect. Therefore, the appeal is dismissed as defective with liberty to the assessee to approach the Tribunal as per relevant provisions of law after removing the defect.

5. In the result the appeal of the assessee in ITA No. 2827/DEL/2019 is dismissed.

The order is pronounced in the open court on 09.02.2024.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 09th FEBRUARY, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
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