

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Sanjay Arora, Accountant Member and
Ms. Kavitha Rajagopal, Judicial Member

ITA Nos. 906& 907/Coch/2022
(Assessment Years: 2008-09 & 2010-11)

Mathai Joseph Thomas 676/XII Prop Tea Garden Agencies, Munnar 685612 [PAN: AAWPT2543H]	vs.	Income Tax Officer, Ward 2, Thodupuzha
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. J.M. Jamuna Devi, Sr. D.R.

Date of Hearing:	13.02.2024
Date of Pronouncement:	29.02.2024

ORDER

Per Bench

This is a set of two Appeals by the Assessee directed against the dismissal of it's appeals contesting it's assessments under section 143(3) of Income Tax Act, 1961 ("the Act" hereinafter) dated 24.12.2010 and 09.03.2013 for Assessment Years (AYs.) 2008-09 and 2010-11 respectively, by the Commissioner of Income Tax (Appeals), Income Department [CIT(A)], vide his separate orders of even date, i.e., 18.07.2022.

2. None appeared for and on behalf of the assessee when the appeals were called for hearing despite due notice, nor is there any adjournment motion. The appeals, filed on 26.09.2022, are with a delay of 10 days, unaccompanied by any condonation petition. That apart, Form 36, i.e., the memorandum of appeal before the Tribunal, is neither signed nor dated nor verified. These defects were communicated to the assessee vide defect memo dated 01.10.2022. Further, there being no representation by the assessee, the fact of the appeals being out of time and 'defective' was required by the Bench to be communicated again to the

assessee vide order sheet entry dated 15.11.2023, posting the case for 14.12.2023 as final opportunity. On the said date one, CA Stephen Saji, appeared, informing that he had received directions to appear only last evening, and which explained his non-filing any authorization, as indeed the ability to, in the absence of brief, argue the matter, and sought a short adjournment. Allowing the same, the Bench made it clear that the assessee is to file duly signed F/36; condonation petition; as also PoA, duly recorded in the order-sheet entry dated 14/12/2023. The case was listed for 18.01.2024, whereat, again, none appeared. The Bench, taking note of the ‘defects’, allowed the assessee yet another opportunity – for today instant, in the interest of justice. And, whereat, as afore-noted, there is no appearance nor indeed removal of ‘defects’, notified, apart from the defect notice, vide directions dated 15/11/2023, 14/12/2023 and 18/01/2024 by the Bench. The instant appeals, being neither authenticated nor verified, are invalid. Why, even no name is mentioned in the relevant part of Form/s 36, identifying the person/s filing the appeal/s. The appeals are non-est and, therefore, dismissed as such. We decide accordingly.

3. In the result, the assessee’s appeals are dismissed.

*Order pronounced on February 29, 2024 under Rule 34 of The Income Tax
(Appellate Tribunal) Rules, 1963*

Sd/-
(Kavitha Rajagopal)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Cochin, Dated: February 29, 2024
n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin