

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

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 1710/Del/2023 : Asstt. Year : 2010-11**

Devender Kumar Sachdeva, Village-Punhana, Nuh, Haryana-122508	Vs.	Income Tax Officer, Ward-1(4), Gurgaon
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AZPPS0045R</b>		

**Assessee by : None**

**Revenue by : Sh. Vivek Kumar Upadhyay, Sr. DR**

**Date of Hearing: 06.03.2024**

**Date of Pronouncement: 08.03.2024**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 07.12.2022.

2. On perusal of the record, we find that the appeal filed before the Tribunal is barred by limitation. The assessee has not filed any application for condonation of delay. Hence, the appeal is hereby dismissed as invalid.

3. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 08/03/2024.

Sd/-

**(Kul Bharat)  
Judicial Member**

**Dated: 08/03/2024**

\*Subodh Kumar, Sr. PS\*

Sd/-

**(Dr. B. R. R. Kumar)  
Accountant Member**