

**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. 8/Ahd/2021  
(निर्धारण वर्ष / Assessment Year : 2013-14)

<b>Bank of Baroda</b> GNFC Complex Branch, GNFC Corporate Bulding, Narmadanagar – 392015, Bharuch	<b>बनाम/</b> Vs.	<b>The Jt. Commissioner of Income Tax (TDS)</b> Baroda
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACB1534F</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

अपीलार्थी ओर से/Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri Atul Pandey, Sr. DR

<b>Date of Hearing</b>	18/03/2024
<b>Date of Pronouncement</b>	20/03/2024

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed at the instance of the appellant is directed against the order dated 12.02.2020 passed by the Commissioner of Income Tax (Appeals), Vadodara-5 (in short ‘CIT(A)’), arising out of penalty order dated 28.04.2016 passed by the Jt.CIT (TDS), Baroda, under Section 271C of the Income Tax Act, 1961, (hereinafter referred to as ‘the Act’) for Assessment Year 2013-14.

2. The appeal is barred by limitation for 252 days. None appeared on behalf of the appellant in spite of the matter being listed for several occasions and service of notice by RPAD. Upon

perusal of the entire set of records, we also find that neither the appellant has filed any application for condonation of delay in support of the appeal filed before us late as mentioned hereinabove, thus, it appears that the assessee is also not interested to proceed with the appeal. However, as the application for condonation of delay in support of late filing of the appeal not filed by the appellant for getting the appeal admitted upon such condonation of delay, in the absence of such application, we are unable to admit the appeal. The same is, therefore, rejected on the ground of barred by limitation.

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

**This Order pronounced on 20/03/2024**

Sd/-

(WASEEM AHMED)

**ACCOUNTANT MEMBER**

Ahmedabad; Dated 20/03/2024

S. K. SINHA

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.

Sd/-

(MADHUMITA ROY)

**JUDICIAL MEMBER**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad