

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

**SHRI SAKTIJIT DEY, VICE-PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.2094/Del/2018
Assessment Year: 2014-15

Sh. Arun Singh, C/o-M/s. Ashokraj & Associates, 19, 2 nd Floor, Navyug Market, Ghaziabad	Vs.	ITO, Ward-1(1), Ghaziabad
PAN :BTKPS5706B		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Kanv Bali, Sr.DR

Date of hearing	27.03.2024
Date of pronouncement	27.03.2024

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

This is an appeal by the assessee against order dated 28.12.2017 of learned Commissioner of Income Tax (Appeals), Ghaziabad, for the assessment year 2014-15.

2. When the matter was called out, none appeared for the assessee. Even, there is no application seeking adjournment.

3. On perusal of record, it is observed, the instant appeal was filed on 26.03.2018. The appeal was fixed for hearing for the first time on 23.02.2021. Thereafter, it has been fixed for hearing on multiple occasions. However, each time, either the assessee has remained absent or sought adjournment on one plea or other. Since, the appeal is pending for last six years and has been fixed for hearing for more than ten times, in our view, the assessee does not deserve further leniency.

4. In view of the aforesaid, we proceed to dispose of the appeal ex-parte qua the assessee with the assistance of learned Departmental Representative and based on materials on record.

5. On perusal of record, it is observed that the Registry has found the following defects in the appeal:

- i. Appeal fee is short by Rs.10,000/-
- ii. The Tribunal fee challan is not filed.

6. Though, the assessee was called upon to remove the aforesaid defects long back, however, till date the assessee has not removed them. Therefore, the appeal, being defective, cannot be admitted for adjudication on merits.

7. In view of the aforesaid, the appeal is consigned to record as dismissed. However, opportunity is granted to the assessee to seek revival of the appeal after removal of defects.

Order pronounced in the open court on 27th March, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 27th March, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi