



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.9/CTK/2024
Assessment Year : 2016-17

Baishnab Charan Nayak, HIG-38, Gourav Vihar OSHB Colony, Madhuban, Paradeep.	Vs.	DCIT, Circle-1, Cuttack
PAN/GIR No.AAVPN 1976 F		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Charan Dass, Sr. DR

Date of Hearing : 11/06/2024
Date of Pronouncement : 11/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 26.10.2023 in Appeal No.CIT(A),
Cuttack/10207/2018-19 for the assessment year 2016-17.

2. None appeared for the assessee and Shri Charan Dass, Id Sr. DR
appeared for the revenue.

3. The appeal has been filed by the assessee on 7.1.2024. A defect notice had been issued insofar as the memo for filing of the appeal and the grounds of appeal have not been signed by the assessee. Again, another defect notice was sent to the assessee on 13.5.2024. Today i.e. on 11.6.2024, when the matter was called for hearing, it is noticed that the defect is not cured. Ld counsel for the assessee has filed an adjournment letter, which reads as follows:

1. That the matter is fixed today for hearing i.e. 11.6.2024

2. That the AR of the appellant could not able to prepare the matter since certain important documents are required such as work orders, contract agreement and books of account for substantiation of the appeal.

3. That for the above reasons and for filing of written submissions alongwith documents, the appellant requires 30 days time accommodation.

4. That unless the prayer of the appellant is allowed, the appellant shall suffer irreparable loss.

Prayer

In view of the foregoing, the appellant prays for 30 days time accommodation for which the appellant as in duty bound shall every pray."

4. There is no mention of the rectification of the defects. Thus, clearly, there is admittedly no intention on behalf of the assessee for rectifying the defects. This being so, the appeal of the assessee is dismissed for defects in filing of the appeal.

5. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 11/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

SD/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 11/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Baishnab Charan Nayak,
HIG-38, Gourav Vihar OSHB Colony,
Madhuban, Paradeep
2. The Respondent: DCIT, Circle-1,
Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack