



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

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

ITA No.189/CTK/2024
Assessment Year : 2018-19

Baripada RCMS Limited., Station Road, Baripada.	Vs.	Income Tax Officer, Baripada
PAN/GIR No.AAAAB 6896 Q		
(Appellant)	..	(Respondent)

Assessee by : Shri Bhubaneswar Behera, Secretary
Revenue by : Shri Charan Dass, Sr DR

Date of Hearing : 25/06/2024
Date of Pronouncement : 25/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 27.2.2024 in Appeal No. NFAC/2017-18/10269746 for the assessment year 2018-19.

2. Shri Bhubaneswar Behera, Secretary of the assessee appeared and Shri Charan Dass, Id Sr DR appeared for the revenue.

3. A perusal of the order of the Id CIT(A), NFAC, Delhi shows that the appeal has been filed by the assessee before the Id CIT(A) with delay of 332 days. The Id CIT(A) has dismissed the appeal of the assessee on account of this delay and had not admitted the appeal. A perusal of para 3.4 of the order of Id CIT(A) also clearly shows that the appellant has not furnished any reason for delay in filing of appeal in Form No.35. Further, the appellant has not filed any application for condonation of delay in filing of appeal. Neither has the assessee adduced any reason for the delay. As the assessee has not mentioned any reason for condoning the delay before the Id CIT(A), the Tribunal is not in a position to examine the reason. This being so, the order of the Id CIT(A) stands upheld and the appeal of the assessee is dismissed.

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

Order dictated and pronounced in the open court on 25/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 25/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Baripada RCMS Limited.,
Station Road, Baripada.
2. The Respondent: Income Tax Officer,
Baripada
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

