



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

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

**ITA No.193/CTK/2024**  
Assessment Year : 2017-18

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

Assessee by : Adjournment petition  
Revenue by : Shri Charan Dass, Sr DR

**Date of Hearing : 27/06/2024**  
**Date of Pronouncement : 27/06/2024**

**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/2016-17/10214060 for the assessment year 2017-18.

2. None represented on behalf of the assessee and Shri Charan Dass, Id Sr DR appeared for the revenue. An adjournment petition dated 25.6.2024 is placed on record, stating that due to ill-health, the Chief Executive of the appellant society will not be able to attend the hearing, and

requested to adjourn the appeal to another date. As the appeal can be decided in the absence of the assessee, we reject the adjournment petition and proceed to dispose of the appeal.

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 1117 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 5 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 27/06/2024.

SD/-

**(Manish Agarwal)**  
ACCOUNTANT MEMBER

sd/-

**(George Mathan)**  
JUDICIAL MEMBER

Cuttack; Dated 27/06/2024  
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**