

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

**Before: Smt. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA Nos. 177 & 178/Ahd/2020
Asst. Years 2009-10 & 2010-11**

Shailesbhai Somabhai Patel, A-14, Snehadri Apartment, Shreyas Tekra, Ambawadi, Ahmedabad-380015. PAN: ABCPP2114M (Appellant)	Vs	The Income Tax Officer, Ward-5(2)(3), Ahmedabad. (Respondent)
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Assessee Represented: None

Revenue Represented: Shri Prateek Sharma, Sr-DR

Date of hearing : 01-07-2024

Date of pronouncement : 04-07-2024

आदेश/ORDER

PER BENCH:

These two appeals are filed by the Assessee as against separate appellate orders both dated 28.01.2019 passed by the Commissioner of Income Tax(Appeals)-5, Ahmedabad arising out of the ex-parte assessment orders passed under section 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Years 2009-10 and 2010-11.

2. The registry has noted that there is a delay of 316 days in filing the above appeals by the assessee and also the grounds of

appeals filed before the Ld.CIT(A) are not filed along with the appeal memo before the Tribunal. This defect memo was communicated to the assessee, but the assessee has not taken any step to rectify the above defects by filing the affidavit explaining the delay in filing the above appeals. Today is the 31st hearing of the above appeals, in spite of service of hearing notices, the assessee remains absent. It is further noted that assessee has not authorized any Representative to appear on his behalf before this Tribunal. All these clearly shows that assessee is not serious in pursuing these appeals. Thus, the appeals filed by the assessee are not maintainable and the same is hereby dismissed in limine.

3. In the result, the appeals filed by the assessee are dismissed as not maintainable.

Order pronounced in the open court on 04.07.2024
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Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad : Dated (True Copy) 04.07.2024