

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'I' BENCH
MUMBAI**

**BEFORE: SHRI PRASHANT MAHARISHI, ACCOUNTANT
MEMBER**

&

SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

**ITA No. 742/MUM/2024
(Assessment Year : 2018-19)**

Shahnaz Khan 19, Shivaji Nagar, Kohka Supela, Bhilai Durg, Chattisgarh-490023.	Vs.	CIT (DRP-2), M-2 Room no. 2004, 20 th Floor, AIR India Building, Nariman Point, Mumbai-400021.
PAN/GIR No. BJIPK3575L		
(Appellant)	..	(Respondent)

Assessee by	Shri. Mohammed Shahab Khan
Revenue by	Shri. Anil Sant-Addl. CIT DR
Date of Hearing	24/07/2024
Date of Pronouncement	27/08/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been preferred against the order dated 26.12.2023 passed by the Dispute Resolution Panel (DRP) passed u/s. 144C(5) of the Income tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2018-19, wherein learned panel has treated the assessee's objections

against the draft assessment order dated 30.03.2023 as 'non-est'.

2. Appellant assessee has filed this appeal on the ground that the Dispute Resolution Panel (DRP) has erred in passing the impugned order resulting into the confirmation of final assessment order dated 11.05.2023.
3. In response to the notice issued by the Tribunal, learned representative for the department appeared and participated in the hearing.
4. Perused the records and heard learned representatives on behalf of the parties.
5. At the very outset, it is noticed that the present appeal has been preferred against the order passed by Dispute Resolution Panel u/s. 144C(5) of the Act, wherein learned panel found that the assessee did not file objections before the AO within 30 days of the receipt by hearing of the draft order in view of section 144C(2)(b)(ii) of the Act and the AO acted in accordance with section 144C(3)(b) r/w section 144C(4) of the Act. It was further noticed by the learned panel that the assessment was already completed by the AO within statutory limits u/s. 144 C(4)(b) of the Act and Ld. Panel did not find it a fit case to issue any direction for the guidance of the AO for completing the assessment. Learned panel accordingly treated the objections as 'non-est' and issued no directions to the assessing officer.
6. We notice that an appeal is the statutory right. However, this right cannot be exercised if the statute does not provide as

such, Section 253 of the Act does not provide for the appeal against the order passed u/s.144C(5) of the Act passed by the Dispute Resolution Panel. This appeal, thus not being maintainable is liable to be dismissed.

7. In the result, the appeal is dismissed as not maintainable.

Order pronounced on 27.08.2024.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Mumbai; Dated 27/08/2024
Anandi Nambi, *Steno*

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai