

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.1540/Chny/2023
निर्धारण वर्ष/Assessment Year: 2016-17

Sunrise Infrastructure Projects
(India) Ltd., 607-608, K.P. Platina,
Race Course Circle,
Vadodara 390 007, Gujarat.

Vs. The Assistant Commissioner of
Income Tax,
Corporate Circle - 6(2),
Chennai.

[PAN: AAMCS2906C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 10.09.2024
घोषणा की तारीख /Date of Pronouncement : 13.09.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.10.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2016-17.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called

absent and set exparte. We proceed to decide the appeal on merits after hearing the Id. DR basing on the material available on record.

3. We find this appeal was filed with a delay of 4 days, though the assessee filed a petition for condonation of delay, but not supported by any affidavit. The Registry of ITAT, Chennai Bench issued notices dated 07.05.2024, 29.05.2024 and 02.07.2024. All the said notices returned “unserved” with an endorsement “no such person in the address”.

4. The assessee, vide its letter dated 02.07.2024 intimated change of address consequent upon change of Registered Office to Gujarat. Accordingly, the Registry of ITAT, Chennai Bench issued notices to the assessee in new address as furnished by it vide notice dated 29.07.2024, 12.08.2024 and 22.08.2024. However, on perusal of the appeal file, we find no response from the assessee or filed any adjournment petition. Moreover, the assessee has not filed Vakalat/ Power of Attorney in favour of any Advocate or Chartered Accountant to represent its case before the ITAT. Under the above facts and circumstances, we have no option, but to dismiss the appeal *in limine* as not maintainable.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 13th September, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 13.09.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.