

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.2439/Del/2023
Assessment Year: 2011-12

Rayappan Peter,
T.S. Subramaniam,
No.52, Karunalaya,
Ramnagar,
Kumarasamipatti,
Salem-7, Salem,
Tamil Nadu – 636 007.

Vs ITO,
Ward-50(2),
New Delhi.

PAN: APQPP3807H

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Sanjay Kumar, Sr. DR
Date of Hearing : 07.10.2024
Date of Pronouncement : 07.10.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 28.06.2023 of the National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No.CIT(A), Delhi-17/10242/2018-19 arising out of the appeal before it against the order dated nil passed u/s 144/147 of the Income Tax Act, 1961 (hereinafter referred to as 'the

Act') by the ITO, Ward-50(2), New Delhi (hereinafter referred to as the Ld. AO).

2. As the case was called for hearing, none has appeared for the assessee. The record shows that earlier, on 12.10.2023, an application was moved by the appellant for transferring the appeal from ITAT Delhi Benches to ITAT, Chennai Benches and, accordingly, the Hon'ble Member hearing the appeal in SMC Bench had directed the Registry to put up the matter before the Hon'ble President for orders and the matter was adjourned *sine die*.

2.1 It appears that thereafter, by orders of the Hon'ble President, on 27.10.2023, the appeal was directed to be listed before the Friday Bench for the consideration of the application. Subsequently, on 31.01.2024, as per the directions of the Hon'ble Vice President, Delhi Benches, as sufficient time has elapsed, the Registry was directed to fix the matter before the regular Bench for necessary orders.

2.2 Thereafter, on 04.03.2024, as none appeared for the assessee, directions were issued for issue of notice by RPAD. Thereafter, on 08.05.2024, the Bench had ordered to issue notices afresh for 15.07.2024. Thereafter, again, on 15.07.2024, notices were issued through RPAD for today. The Bench Clerk has apprised of the issue of notices and also that notices were issued by e-mail. It appears that the applicant is not interested to prosecute the application or the appeal itself as he has failed to appear and respond to the notices.

3. We have further considered the grounds of appeal forming part of Form No.36 and we are of the considered view that the same are not in accordance with the Rule 8 of the Income-tax (Appellate Tribunal) Rules, 1963 (hereinafter referred to as 'the Rules') as the grounds in the Memorandum of appeal are narrative and also argumentative.

4. In the light of the aforesaid, it is an appropriate case to conclude that the Memorandum of appeal is not in the prescribed form and, accordingly, liable to be rejected under Rule 12 of the Rules. Accordingly ordered. The Memorandum of appeal stands rejected. Registry to make necessary compliances as per law.

Order pronounced in the open court on 07.10.2024.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 07th October, 2024.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi