

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
PADMAVATHY S, ACCOUNTANT MEMBER**

ITA No.385/Bang/2024
Assessment Year : 2013-14

M/s. Aastha Minimet India Ltd, No.402, Motatimeadow CV, Ramannagar Old Madras Road, Bangalore – 560 093. PAN : AAGCA 5748 Q	Vs.	ACIT, Circle – 1(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri. R. N. Siddappaji, CIT(DR)(ITAT), Bangalore.

Date of hearing	:	15.10.2024
Date of Pronouncement	:	15.10.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the Order of CIT(A) dated 31.10.2019, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2013-14.

2. There is a delay of 1527 days in filing this appeal before the Tribunal. Assessee has not filed a delay condonation application in spite of the defect notice issued by Registry stating that no delay condonation application has been filed. The first defect notice was issued from the Office of the ITAT on 07.03.2024 and second was issued on 11.06.2024. The defect notices were sent to the assessee’s email ID and postal address provided in Form 36. This appeal was posted number of times. Neither the assessee nor the AR of the assessee appeared before the

Tribunal. Assessee seems to have a very negligent and nonchalant attitude. We find that the Assessment Order has been completed under section 144 r.w.s. 147 of the Act. Further, we notice that in spite of several hearing opportunities provided to the assessee by the CIT(A), assessee had appeared only once i.e., on 19.09.2018. Therefore, CIT(A) also has passed an ex-parte Order. On the facts of the instant case, since assessee has not even filed a delay condonation application in spite of repeated defect notices issued from the Office of the Tribunal, we reject the appeal of the assessee *in limine* by not condoning the delay of 1527 days in filing the appeal before us. Therefore, we refrain from adjudicating the issue on merits. It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(PADMAVATHY S)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 16.10.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.