

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'SMC' NEW DELHI  
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 722/DEL/2024

Assessment Year: 2012-13

VIJENDER, S/O SHRI GAJE SINGH, VILLAGE-PATLA, P.O. JAKHOLI, 20 <sup>TH</sup> MILL, SONIPAT, HARYANA-131023	<b>Vs.</b>	INCOME TAX OFFICER, SONIPAT
<b>PAN :AKRPV0004C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Shri Sanjay Kumar, SR, DR

Date of hearing	24.10.2024
Date of pronouncement	07.11.2024

**ORDER**

**PER MADHUMITA ROY, JUDICIAL MEMBER**

The instant appeal filed by the assessee is directed against an order dated 22.12.2023 passed by Learned Commissioner of Income Tax(Appeals) National Faceless Appeal Centre(NFAC), New Delhi, arising out of the order dated 30.11.2019 passed by the Income Tax Officer, Ward-5, Sonapat (hereinafter referred to as the "AO") under Section 144/147 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. At the time of hearing, none appeared on behalf of the assessee. It appears from the records that previously also no one appeared on behalf of the assessee on the dates of hearing of the matter. Further that, upon perusal of the order passed by the AO, it is found that the assessee did not appear though several notices were issued to him and having no other alternative the order passed ex-parte. Before the Learned CIT(A) there has been a considerable delay of 735 days in presenting the appeal. In the absence of sufficient cause shown by the assessee the said appeal stood dismissed. While dismissing the appeal the Learned CIT(A) observed as follows:

*“On the facts and circumstances of the case, and in view of the position of law applicable on the given facts, I am satisfied that the appeal has not been presented within the period prescribed under Section 249(2) of the Act, i.e. thirty days from the date of service of the notice of demand relating to the assessment order. I am also satisfied that the appellant has not been able to show any “sufficient cause” for not presenting the appeal within the said prescribed period, within the meaning of section 249(3) of the Act, read with Section 5 of The Limitation Act. The application seeking Condonation of delay in presenting the appeal is hereby rejected. Accordingly, the appeal is not admitted for adjudication on merits.”*

Even today before the Bench the assessee failed to represent. I do not find any reason to entertain this appeal

rather based upon the facts available from the orders of the authorities below having regard to the lackadaisical approach of the assessee the impugned order is found to be just and proper so as not to warrant interference. The appeal, preferred by the assessee, is thus, dismissed.

***Order pronounced in the open court on 07<sup>th</sup> November, 2024.***

**Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER**

Dated: 07<sup>th</sup> November, 2024

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Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi