

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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. Nos.2420 & 2421/Chny/2024
निर्धारण वर्ष/Assessment Years: 2018-19 & 2020-21

KPSPL 102 Kilambi PACCS Ltd.,
Kilambi Village, Krishnapuram Post,
Kanchipuram Taluka, Kanchipuram
District, Tamil Nadu 631 551.
[PAN: AABAK5264E]

Vs. The Income Tax Officer,
Ward 1,
Kanchipuram 631 501..

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 20.11.2024
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders dated 27.06.2024 and 14.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment years 2018-19 and 2020-21.

2. We find no representation on behalf of the assessee nor filed any application seeking adjournment. Thus, the assessee called absent and set exparte. We proceed to decide both the appeals on merits after hearing the Id. DR basing on the material available on record.

3. We find that the appeal in ITA No. 2420/Chny/2024 was filed with a delay of 21 days and the appeal in ITA No. 2421/Chny/2024 was filed with a delay of 126 days, though the assessee accepted the delay in filing the appeals by mentioning "Yes" against Col. 11 "whether there is any delay in filing of appeal" in Form 36, but, not filed any petitions for condonation of delay duly supported by affidavits for both the appeals. The Registry of ITAT, Chennai Bench issued separate defect notices dated 15.10.2024 for both the appeals, but the assessee failed to rectify the defect notified by the ITAT. 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 both the appeals *in limine* as not maintainable.

4. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on 27th November, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 27.11.2024

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.