

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No. 825/Ahd/2024  
Assessment Year 2018-19**

Gautam Keshavrao Lohe C/o J N Goyal & Company C-162, Ranjeet Nagar, Bharatpur, Rajasthan-321001 <b>PAN: ADDPL3941R</b> <b>(Appellant)</b>	Vs	The PCIT, Vadodara-1, Vadodara  <b>(Respondent)</b>
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**Assessee Represented: None**  
**Revenue Represented: Shri B.P. Srivastava, Sr.D.R.**

Date of hearing : 03-12-2024  
Date of pronouncement : 04-12-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against the Revision order dated 19.02.2024 passed by the Principal Commissioner of Income Tax, Vadodara-1 arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2018-19.

2. This appeal is filed by the assessee on 23-04-2024. The Registry has notified that there is some defect in date of communication of

the order appeal. Therefore by first reminder dated 20-06-2024 requesting to rectify the defect, there was no response. Second reminder issued on 31-07-2024, however assessee failed to rectify the defect. Therefore the case was listed for hearing on 23-09-2024, the Co-ordinate Bench passed the following order-sheet entry:

“There are some defects pointed out by the Registry vide order sheet entry dated 25.04.2024 and the same has been again communicated with the assessee vide reminders dated 20.06.2024 and 31.07.2024. However, the defects notified by the Registry are not yet rectified. The assessee is, therefore, directed to come up and explain as to why the appeal should not be dismissed as non-maintainable for not rectifying the defects notified to it by the Registry in the filing of the appeal. Adjourned to 26.09.2024.”

3. It is thereafter the case was listed for hearing on 26-09-2024, 30-10-2024 and finally today 03-12-2024 after issuing notice of RPAD. However none appeared on behalf of the assessee. We further find that there is no Vakalat or Authorization given to any Representative to represent the appeal. This clearly shows that the assessee is not interested in pursuing the appeal further or rectifying the defects pointed out by the Registry.

4. Thus the appeal filed by the assessee is dismissed as in limine.

Order pronounced in the open court on 04-12-2024

**Sd/-**  
**(MAKARAND V. MAHADEOKAR)**  
**ACCOUNTANT MEMBER**

**Ahmedabad : Dated 04/12/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT

4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद