

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F' NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 3304/Del/2023
(Assessment Year : 2012-13)

Vasudha Premkumar Sharma 191/2B, Windermere, off Link Road, Oshiwara, Mumbai, Maharashtra - 400 053 PAN : AMFPS 0916 E	Vs.	AO Ward – 59(2), Delhi – 110 002
(Appellant)		(Respondent)

Assessee by	Shri Subhash Chhajed, C.A.
Respondent by	Shri Kailash Dan Ratnoo, CIT (D.R.)

Date of Hearing	12.12.2024
Date of Pronouncement	12.12.2024

ORDER

PER VIMAL KUMAR, JM:

1. The application for condonation of delay in filing appeal with appeal filed by assessee is against the order dated 23.09.2023 of Learned Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of penalty order dated 04.09.2021 by the National Faceless Assessment Centre, Delhi (hereinafter referred as 'Ld.AO') under section 271(1)(c) of the

Income Tax Act, 1961 [hereinafter referred to as “the Act”] for the Assessment Year 2012-13.

2. Learned Authorized Representative for the appellant/assessee by referring to submission dated 13.11.2024 submitted that appellant/assessee erroneously uploaded appeal by attaching penalty order instead of quantum assessment order and appellate order as the same were not available. So, the appeal may be treated as withdrawn or may be dismissed as infructuous.

3. Learned Departmental Representative for the Revenue had no objection to the submission.

4. From examination of record in light of above submissions, it is crystal clear that assessee/appellant submitted an application for condonation of delay in filing of appeal and appeal containing copy of order dated 23.09.2023 by NFAC and penalty order under section 271(1)(c) dated 04.09.2021. Appellant/assessee in submission dated 13.11.2024 has mentioned that the appeal has been erroneously uploaded on the portal by attaching penalty order instead of quantum assessment order and appellate order. The appeal may be treated as withdrawn or dismissed as infructuous. In view of above material facts, application for condonation of delay in filing appeal and appeal of assessee are dismissed as withdrawn being infructuous.

5. The assessee shall be at liberty to file fresh appeal in accordance with law as and when consider expedient.

6. In the result, application for condonation of delay in filing appeal and appeal of the assessee are dismissed as withdrawn being infructuous.

Order was pronounced in the open court on 12th December, 2024

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 12.12.2024

Priti Yadav, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI