

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

SMC MATTER

ITA no.384/Nag./2024

(Assessment Year : 2017-18)

Vaishali Kakde

Plot no.171, Santaji Society

Shree Ganesh Residency, Somalwada

Manish Nagar, Nagpur 440 015

PAN – AZWPK1972C

..... Appellant

v/s

Income Tax Officer

Ward-4(5), Nagpur

..... Respondent

Assessee by : None

Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 20/01/2025

Date of Order – 27/01/2025

ORDER

PER V. DURGA RAO, J.M.

Captioned appeal by the assessee is against the impugned order dated 25/10/2017, passed by the learned Commissioner of Income Tax (Appeals), [“learned CIT(A)”], for the assessment year 202017-18.

2. The Registry has pointed out that there is a delay of 282 days in filing the present appeal by the assessee. The assessee filed application for condonation of delay supported by Affidavit. After considering the averments made in the affidavit and in the application for condonation of delay, we are of the opinion that the assessee is prevented in filing the appeal belatedly and

we are satisfied that the delay in filing the appeal is due to situation beyond the control of the assessee. Consequently, we condone the delay of 282 days in filing the present appeal and admit the same for adjudication on merit.

3. When the case was called for hearing, none appeared on behalf of the assessee. Though the assessee has filed adjournment application, however, this Court finds the reason stated in the application for non-appearance is inadequate and hence the adjournment application is hereby rejected. Since the matter has not been represented before the Bench and due to lackadaisical approach of the assessee, we are of the opinion that no useful purpose would be served in keeping the matter alive. Consequently, we hold that the appeal filed by the assessee is liable to be dismissed in limine.

4. In the result, appeal filed by the assessee is dismissed in limine.

Order pronounced in the open Court on 27/01/2025

NAGPUR, DATED: 27/01/2025

**Sd/-
V. DURGA RAO
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur