

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 17/AGR/2024
(Assessment Year: 2017-18)**

Rajeev Jawariya, 2 nd Floor Narayan Krishn City Centre, Madhya Pradesh (Appellant) PAN: BFMPR2744Q	Vs. ITO, Ward-3(2) Gwalior (Respondent)
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Assessee by :	None
Revenue by:	Shri Shalendra Srivastava, Sr. DR
Date of Hearing	05/02/2025
Date of pronouncement	05/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.17/AGR/2024 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 18.08.2023 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.12.2019 by the Assessing Officer, ITO, Ward-3(2), Gwalior (hereinafter referred to as 'Id. AO').
2. At the outset, we find that there is a delay in filing of appeal by 88 days by the assessee for which a defect notice was issued by the registry on 30-5-2024. The assessee had not even bothered to cure the defects by filing a delay condonation petition together with the sworn affidavit showing sufficient cause for the delay. Since sufficient opportunities were given to the assessee, it could be safely concluded that the assessee is not interested

in prosecuting this appeal. Hence the appeal of the assessee is hereby dismissed as not maintainable for want of curing of defects.

3. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 05/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated:05/02/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi