

**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. 21/AGR/2024
(Assessment Year: 2012-13)**

Vikas Tiwari, 269, Krishna Sadan, Tansen Nagar, MP (Appellant) PAN:AEJPT3775J	Vs. ITO-3, Gwalior (Respondent)
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Assessee by :	None
Revenue by:	Shailender Shrivastava, Sr. DR
Date of Hearing	06/02/2025
Date of pronouncement	06/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.21/AGR/2024 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 24.03.2023 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 22.11.2019 by the Assessing Officer, ITO, Ward-3(1), Gwalior (hereinafter referred to as 'ld. AO').
2. At the outset, we find that there is a delay in filing of appeal by 240 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 06/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 06/02/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi