

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“DB” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No.577/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year:2020-21)**

<b>Zeenat Parween</b> Near Vijay Talkies, Firozabad.	<b>बनाम/</b> Vs.	<b>Income-tax Officer,</b> Ward 2(2)(2), Firozabad.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AEUPA-9339-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	22.04.2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an order passed by learned Pr. Commissioner of Income Tax (Appeals), Agra-1 [Pr. CIT(A)] on 04-12-2024 declining condonation for filing ITR u/s 119(2)(b) of the Act. At the time of hearing, none appeared for assessee. The Ld. Sr. DR stated that such an impugned order is not an appealable order before Tribunal and therefore, the appeal is liable to be dismissed.
2. Concurring with the submissions of Ld. Sr. DR, we dismiss the appeal since the impugned order is not an appealable order before Tribunal.

3. The appeal stand dismissed.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

*Sd/-*

**(SATBEER SINGH GODARA)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

*Sd/-*

**(MANOJ KUMAR AGGARWAL)**

**लेखक सदस्य / ACCOUNTANT MEMBER**

Dated: 22.04.2025

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA