

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री रत्नेश नंदन सहाय, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Ratnesh Nandan Sahay, Accountant Member

आयकर अपील सं./I.T.A. No.1944/Chny/2025
निर्धारण वर्ष/Assessment Year: 2015-16

Terrynathan Smaline,
14, Birds Road,
Trichy 620 001.
[PAN:BYIPS3275A]

Vs. The Income Tax Officer,
Ward 2(1),
Trichy.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Ms. Sandhya Rani Kure, JCIT
सुनवाई की तारीख/ Date of hearing : 17.09.2025
घोषणा की तारीख /Date of Pronouncement : 17.09.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.10.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2015-16.

2. When the appeal was taken up for hearing, none appeared on behalf of the assessee nor filed any adjournment petition. Moreover, on perusal of the records, we note that the assessee has also not filed

Vakkalath/power of Attorney authorising any Advocate/ C.A to represent the case.

3. Further, we find that this appeal is filed with a delay of 189 days, but, however, no petition for condonation of delay in support of an affidavit is filed to condone the delay. Thus, the appeal filed by the assessee is not maintainable and dismissed the same accordingly.

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

Order pronounced in the open Court on 17th September, 2025 at Chennai.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 17.09.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.