

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**(PHYSICAL HEARING)**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. No. 217/Asr/2025**  
Assessment Year: 2017-18

Smt. Tabasum Amin Ganie  
Gulberg Colony Hyderpora,  
H. No. 202, Sector 2, Srinagar  
190014, J & K

Vs.

Income Tax Officer,  
Ward-1, Srinagar

[PAN: AXOPA 0475E]

**(Appellant)**

**(Respondent)**

Appellant by : None  
Respondent by : Sh. Charan Dass, Sr. D.R.  
Date of Hearing : 23.09.2025  
Date of Pronouncement : 10.11.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of the ld. CIT(A) NFAC, Delhi dated 31.01.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Srinagar u/s 144 of the Act, 1961 dated 31.12.2019.

2. Condonation of Delay: It is noted by the registry that the appeal is belatedly *filed by 346 (three hundred and forty-six) days*, and no application for condonation of delay has been filed by the assessee. It is evident from the memorandum of appeal in form 36, the assessee has stated in *row serial – 3* that the order of the Ld. first appellate authority dated 31<sup>st</sup> January, 2024, has been received by the assessee on the same date (*communication date*) and the due date of filing this appeal before the tribunal was within sixty days therefrom, but this appeal has been actually filed (*dispatched*) by *speed post* from Srinagar on 10<sup>th</sup> March, 2025 and received in this office on 12<sup>th</sup> March, 2025, which is belated by 346 days, and in appeal memorandum ROW No – 11, in response to the query “*Whether there is any delay in filing of appeal? the answer stated therein is NO.*”

3. The registry has issued deficiency letter on 12<sup>th</sup> March, 2025, through registered post, to the assessee, intimating the assessee to rectify the defects relating to the issue of (i) delayed filing, (ii) non availability of copy of grounds of appeal filed before first appellate authority and (iii) Original Form 36 not in triplicate.

4. It is further seen from record that the registry has issued deficiency letter through email to the assessee *ca.bashir@gmail.com* on 11<sup>th</sup> August, 2025, requesting for *removal of deficiency in filing of appeal memorandum.*

5. Unfortunately, there is no response from the assessee or his Ld. AR, till date of hearing.

6. It is further observed by us that the assessee has deposited the tribunal fees on 31<sup>st</sup> January, 2025 ( *challan / 02419 / BSR 6939001* ), exactly one year after the date of passing of the CIT(A) order dated 31/01/2024, which means the assessee was very much aware that the appeal is barred by limitation and yet has not made any prayer for condonation of the delay and has submitted incorrect statement by stating “ *NO DELAY* ”.

7. There is no representation by the assessee or his Ld. AR on the date of hearing 23<sup>rd</sup> September, 2025, neither any adjournment has been filed nor the deficiency pointed out has been cured (*even after six months*) and no prayer for condonation of delay has been filed till date.

8. We further note that the assessment order has been passed *ex-parte u/s 144* considering the SBN deposits in bank account of the assessee and the Ld. first appellate authority has partly allowed the appeal of the assessee (*as per para – 6 of the appellate order*) and has pointed out some arithmetical errors in *para 5.6* , and has guided the AO to rectify the said errors.

9. As such we are of the opinion that no purpose will be served in adjourning the hearing of this appeal, and we are of the belief that the assessee might not be interested in pursuing the appeal.

10. The Ld. DR is present in the court.

11. As such on the face of such non cooperating from the assessee, we refuse to condone the enormous delay of 346 days (*three hundred forty six days*) in filing the appeal by the assessee, more so in absence of any prayer for condonation of delay being filed before us and in *absence of sufficient reasons* being shown and also for stating incorrect particulars in the memorandum of appeal in *row – 11 ( of form 36 )*.

12. As such the appeal filed by the assessee is dismissed being not admissible on the grounds of delay and for non-curing of various deficiencies pointed out by the registry.

13. We have not expressed any opinion on merits of the case.

14. However, the assessee will be at liberty to apply for restoration of this appeal on showing sufficient cause explaining the delay, if the assessee so desires.

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

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 10.11.2025

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order