

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : C : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

ITA Nos.1361 to 1364/Del/2023  
Assessment Years: 2012-13, 2013-14, 2015-16 & 2016-17

M/s Paras Fincap Pvt. Ltd.,  
254-A, D4-II,  
Vikas Puri,  
New Delhi.

Vs. ACIT,  
CC-13,  
Delhi

PAN: AAACP5386M

Assessee by : None  
Revenue by : Shri Dayainder Singh Sidhu, CIT-DR  
Date of Hearing : 18.11.2025  
Date of Pronouncement : 28.11.2025

ORDER

PER BENCH:

These are appeals preferred by the Assessee the orders of the Ld. Commissioner of Income-tax (Appeals) (hereinafter referred to as the First Appellate Authority or 'the Id. FAA' for short) in appeals filed before him against the orders of the Id. Assessing Officer (hereinafter referred to as the Ld. AO, for short) passed u/s 143(3) of the Income-tax Act, 1961 (hereafter referred to as 'the Act'). Further details of the orders of the lower authorities are as under:-

ITA No.	Ld. FAA who passed the appellate order	Appeal No. & Date of order of the Ld. FAA	AO who passed the assessment order & Date of order
1361/Del/2023	CIT(A)-28, New Delhi	26/10340/2018-19 dated 27.09.2022	ACIT, CC-13, New Delhi, dated 24.12.2018
1362/Del/2023	- DO -	26/10343/2018-19 dated 27.09.2022	- DO -
1363/Del/2023	- DO -	26/10370/2018-19 dated 27.09.2022	- DO -
1364/Del/2023	- DO -	26/10381/2018-19 dated 27.09.2022	- DO -

2. At the time of hearing, none has appeared for the assessee. The record shows that notices have been repeatedly issued to the assessee since 2023 October. It appears that the assessee is not interested in prosecuting the appeals, thus, no further notices are justified.

3. On hearing ld. DR, it was observed that there is a delay of 156 days in filing the appeals and though an application has been filed, the grounds mentioned of some glitches in upholding the appeal electronically do not appear to be well explained. Thus, we are inclined to dismiss the appeals barred by limitation.

Order pronounced in the open court on 28.11.2025.

(KRINWANT SAHAY)  
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 28<sup>th</sup> November, 2025.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi