

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,
NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2156/DEL/2024 [A.Y 2015-16]

ICONS Outdoor Pvt Ltd
C-46, First Floor
Greater Kailash
Part -1, Delhi

Vs.

The Dy. C.I.T.
Circle - 12(1)
New Delhi

PAN: AACCI 8375 B

(Appellant)

(Respondent)

Assessee By : None

Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 03.12.2025

Date of Pronouncement : 03.12.2025

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order of the NFAC, Delhi dated 27.09.2023 pertaining to A.Y 2015-16.

2. None appeared on behalf of the assessee. We decided to proceed ex-parte with the assistance of the ld. DR who was heard at length. Case records were carefully perused.

3. At the very outset, we find that the assessee has filed appeal before the Tribunal which is delayed by six months. There is no application for condonation of delay in filing the appeal.

4. We further find from the Form 36 that the order of the Id. CIT(A) was passed on 27.09.2023 and communicated to the assessee on 27.09.2023 itself and the appeal was filed on 02.05.2024, which is delayed by more than six months. We also find that the appeal is not signed by the assessee and the defect has not been removed even after the same was communicated to the assessee on 03.05.2024.

5. Since there is no petition seeking or explaining the delay in filing the appeal, the appeal is considered as not maintainable. Accordingly, we dismiss the appeal of the assessee with the liberty to file appeal afresh after removing the defects and explaining the delay.

6. In the result, appeal of assessee in ITA No. 2156/DEL/2024 is dismissed.

Order pronounced in open court on 03.12.2025.

Sd/-

[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 11th DECEMBER, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	