

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "E" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No. 5076/Mum/2025  
Assessment Year : 2013-14

Kohinoor Cargo & Industrial Park Private Limited, 1107, Real Tech Park, Sector-30A, Vashi, Navi Mumbai-400705. [PAN: AADCK5163C]	vs.	Deputy Commissioner of Income Tax, Aayakar Bhavan, M.K. Marg, Mumbai-400020.
(Appellant)		(Respondent)
For Assessee :	NONE	
For Revenue :	Shri Hemanshu Joshi, Sr.DR	
Date of Hearing :	10-12-2025	
Date of Pronouncement :	15-12-2025	

**ORDER**

**PER VIKRAM SINGH YADAV, A.M :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 21-06-2025, pertaining to Assessment Year (AY) 2013-14.

2. None appeared on behalf of the assessee nor was any adjournment application filed. Further, it is noted that there is a defect in filing the present appeal, wherein the appeal Form No.36 and grounds of appeal have not been signed and verified by the assessee. In this regard, it is noted that the Registry has issued a defect notice on 02-09-2025 and the assessee was advised to rectify the defect within ten days from the receipt of the notice. However, there was no compliance to the notice and the matter was listed for hearing on 09-10-2025 and there again, it is noted

from the record that the assessee has not rectified the defect and the Coordinate Bench of the Tribunal had adjourned the matter to remove the defects in the appeal and the matter was adjourned for 28<sup>th</sup> October, 2025 and it has now come up for hearing on 10-12-2025 before us and we again find that there is no compliance to the notice issued by the Registry and the directions issued by the Coordinate Bench on the earlier occasions and the defects in the appeal have still not been removed.

3. Given that the appeal Form No.36 and grounds of appeal have not been signed and verified by the assessee which goes to very foundation of filing of appeal by the assessee, the appeal so filed is as good as no appeal which can be considered as filed and which can be taken up for necessary adjudication.

4. Considering the facts and circumstances of the present case where adequate opportunity has been provided to the assessee from time to time and the defects have not been removed nor any efforts have been shown to have been made to remove the defects, the present appeal is dismissed in *limine* on account of defects by way of non-signing and non- verification of the appeal form as well as grounds of appeal by the assessee. At the same time, where assessee is serious about prosecuting the present appeal, liberty is granted to the assessee to remove the defects and move an appropriate application seeking recall of this order.

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

Order pronounced in the open court on 15-12-2025

Sd/-

[ANIKESH BANERJEE]  
JUDICIAL MEMBER  
Mumbai, Dated: 15-12-2025  
TNMM

Sd/-

[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai