

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.397/Lkw/2025
Assessment Year:2010-11

Manish Kumar Singh 195, Mukeria, Mahsi, Bharaich-271851 PAN:CQWPS9217H (Appellant)	Vs.	Income Tax Officer-1 Bharaich (Respondent)
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Appellant by	None
Respondent by	Shri R.R.N. Shukla, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.397/Lkw/2025 has been filed by the assessee for assessment year 2010-11 against impugned appellate order dated 29/03/2025 (DIN & Order No. ITBA/APL/S/250/2024-25/1075256514(1) of Addl/Jt. Commissioner of Income Tax (Appeals) ["ADDL/JCIT(A)" for short].

(B) During the course of hearing none was present on behalf of the assessee. It is found that despite substantial lapse of time, defects noted by registry of Income Tax Appellate Tribunal, vide order sheet entry dated

17/11/2025 are yet to be removed by the appellant assessee. The aforementioned defects are as under:

- (i) Appeal fees under incorrect head
- (ii) Form No.36A not signed by appellant
- (iii) Grounds before ITAT not signed by appellant

(2) In view of the foregoing, this appeal is dismissed in limine. However, it is clarified that assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeal after the assessee has removed the aforesaid defects pointed out by the Registry of Income Tax Appellate Tribunal, vide order sheet entry dated 27/05/2025.

(D) In the result, the appeal of the assessee is dismissed.

(Order pronounced in the open court on 08/01/2026)

Sd/.

(ANADEE NATH MISSHRA)
Accountant Member

Dated:08/01/2026

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.