

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

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.127/Lkw/2024  
Assessment Year: 2018-19

Keshav Singh Utretu, Tanda, Ambedkar Nagar-224234 PAN:FRPPS1964A (Appellant)	Vs.	Commissioner of Income-tax, Lucknow.  (Respondent)
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Appellant by	None
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

**ORDER**

**PER ANADEE NATH MISSHRA:A.M.**

(A) This appeal vide I.T.A. No.127/Lkw/2024 has been filed by the assessee pertaining to assessment year 2018-19 against impugned appellate order dated 29/04/2022 (DIN & Order No.ITBA/NFAC/S/250/2022-23/1042904373(1) passed by learned Commissioner of Income Tax (Appeals) ["CIT(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 12/03/2024 are yet to be removed by the appellant assessee. The appellant

assessee has not even filed application for condonation of delay. The aforementioned defects are as under:

- (i) Tribunal appeal fee filed in wrong head/category
- (ii) Appeal is time barred by 680 days

(C) In view of the foregoing, this appeal is dismissed in limine, being barred by limitation, and being defective. However, it is clarified that assessee will be at liberty to approach Income Tax Appellate Tribunal ('ITAT' for short) 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 12/03/2024. If the assessee does so, and files application for condonation of delay; the matter(s) will be dealt with in ITAT, in accordance with law.

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

(Order pronounced in the open court on 13/01/2026)

**Sd/.  
(KUL BHARAT)  
Vice President**

**Sd/.  
(ANADEE NATH MISSHRA)  
Accountant Member**

Dated:13/01/2026  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent
3. Concerned CIT
4. D.R. ITAT