

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.294/Lkw/2025
Assessment Year:2017-18

Satish Metal Store 68/2, Lokman Mohal Bhusa Toli, Kanpur-208 001 PAN:ACZFS6400M (Appellant)	Vs.	Income Tax Officer, Ward-1(1)(4), Kanpur. (Respondent)
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Appellant by	None
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.294/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 31/10/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1057539193(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short]. In this appeal, filed by the assessee, Registry of Income Tax Appellate Tribunal has communicated the following deficiencies to the assessee by way of defect memo dated 11/11/2025:

- (i) Grounds of appeal before ITAT not signed by the person authorized u/s 140 of the I. T. Act.
- (ii) Memorandum of appeal not (properly) signed/verified by the person authorized u/s 140 of the I. T. Act.

(iii) Uploaded order appealed against is not attested/certified.

(B) At the time of hearing, there was no representation from the side of the assessee. Despite substantial lapse of time since issue of defect memo by the Registry, and inspite of several opportunities by way of hearings from time to time, the appellant assessee in the aforesaid appeal has not removed the defects pointed out through the aforesaid defect memo. On 19th November, 2025, when the case was fixed for hearing, none was present on behalf of the assessee and the case was adjourned giving last opportunity. In view of the foregoing, this appeal is hereby dismissed in limine, without going into merits, on account of failure on the part of assesseees to remove the defects intimated to the assessee in this appeal. However, the assessee will be at liberty to approach the Income Tax Appellate Tribunal, in accordance with law, for restoration of the appeal after the defects are removed by the appellant assessee. If such request is received in ITAT from the assessee, the same will be considered by ITAT in accordance with law having regard to relevant facts and circumstances.

(C) In the result, the appeal is dismissed on account of failure on the part of the assessee to remove the defects.

(Order pronounced in the open court on 20/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:20/01/2026

*Singh

Copy of the order forwarded to :

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