

# आयकर अपीलीय अधिकरण न्याय पीठ मुंबई में।

IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, VP &  
SHRI ARUN KHODPIA, AM

I.T.A. No. 4498/Mum/2025  
(Assessment Year: 2012-13)

<b>Yash Enterprises,</b> C-5/004, Nyandeeep Shanti Nagar CHSL, Sector-6, Shanti Nagar, Mira Bhayander, Thane-401107. <b>PAN: AAIFY6660N</b>	Vs.	<b>ACIT, Circle-32(3),</b> Aayakar Bhavan, M.K. Road, Mumbai-400020.
<b>Assessee -अपीलार्थी / Appellant</b>	:	<b>Revenue - प्रत्यर्थी / Respondent</b>

**Assessee by** : None

**Revenue by** : Shri Swapnil Choudhary, Sr. DR

**Date of Hearing** : 29.01.2026

**Date of Pronouncement** : 11.02.2026

## ORDER

### Per Arun Khodpia, AM:

The captioned appeal is filed by the assessee against the order Commissioner of income tax (appeals), NFAC, Delhi dated 25.01.2024, for the assessment year 2012-13, arise from the assessment order passed under section 144 of the Income Tax Act (the Act) 1961 dated 30.03.2014.

2. At the outset, it is noticed that the appeal filed by the assessee in Form 36 is defective on account of (i) delay in filing by 470 days, (ii) Ground of appeal unsigned, (iii) Memo of appeal is not in prescribed revised format notified by the CBDT and (iv) the uploaded form 36 is not matching with e-Filing acknowledgment. All such defects were duly informed to the assessee.

3. Further, the notices for fixing of hearing on 09.09.2025, 10.12.2025 and 29.01.2025 were issued and duly served to the assessee. But, on all the occasions, the assessee remains non represented, also had not made any effort to remove the aforesaid defects.

4. On 10.12.2025, the assessee was directed through order sheet entry, to remove the defects before next date of hearing on 29.01.2026. Still, there was no compliance by the assessee.

5. In view of such facts and circumstances, looking to the assessee's evasive approach towards tax compliances, being a persistent non-compliant before the AO, as well as, the First Appellate Authority and again before us, despite sufficient time and opportunity are granted, chooses to remain oblivious.

6. We, thus in absence of any compliance by the assessee, are unable to adjudicate the present appeal, suffering with various defects, so has become not maintainable and liable to be dismissed.

7. However, the assessee would be at liberty to request for revival of the instant appeal, subject to reasonable justification for non-compliance and only after removal of defects pointed out in present appeal.

8. In result the appeal of assessee stands **dismissed**, in terms of our aforesaid observations.

*Order pronounced in the open court on 11-02-2026.*

*Sd/-*  
**(SAKTIJIT DEY)**  
**Vice-President**

Mumbai, Dated : 11-02-2026.

*\*SK, Sr. PS*

*Sd/-*  
**(ARUN KHODPIA)**  
**Accountant Member**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**