

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 368/Asr/2023
Assessment Year: 2011-12**

Satpal Singh, Distt. Amritsar Punjab. [PAN:-BNCPS2657D] (Appellant)	Vs.	ITO, Ward 4(4), Amritsar. (Respondent)
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Appellant by	None
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	22.01.2026
Date of Pronouncement	20.02.2026

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. CIT (A), NFAC, Delhi, passed u/s 250 of the Act, 1961 vide order dated 17.10.2023 which has emanated from the order of AO, Income Tax Officer, Ward-4(4), Amritsar, passed u/s 143(3) of the Act, vide order dated 25.12.2018.

2. There is no appearance by the assessee or his counsel on repeated calls neither physically or virtually.
3. An application for adjournment is filed via email by one Mr. Ashray Sarna (counsel for the assessee) seeking adjournment due to professional duties elsewhere, (but without any authorized power of attorney or vakalatnama on record).
 - 3.1 It is seen that the POA on record is that of one Mr Harish Patney (Advocate) and there is no appearance by the said Advocate.
 - 3.2 It is further pointed out by the registry that this appeal is “defective”, since the date of its filing on 17th December, 2023, in as much that the appeal memorandum and grounds of appeal, itself is unsigned and un verified and the Respondents name, address and designation is wrongly filled and copy of the assessment order has not been filed with the memo of appeal.
4. The above deficiency has been intimated to the assessee on various occasions through email harish_patney@yahoo.com as mentioned in form 36, but the said defect in the appeal memorandum is not yet rectified till this date of hearing.
5. It is seen from order sheet entries that adjournments has been sought earlier also by the counsel on 25th March, 2025, but there has not been any representation by the assessee and the deficiencies has not been removed till date.

6. The appeal memorandum before us is not complete in all respects, and is not as per provisions of Rule -47(1) of the I T Rules 62, and as such we dismiss the appeal as infructuous.

7. In the result the appeal of the assessee is dismissed .

Order pronounced on 20.02.2026 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4)The DR, I.T.A.T.

True Copy
By order