

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M JOSHI, JUDICIAL MEMBER

ITA No.217/Ind/2025 (Assessment Year:2012-13)

| | | |
|--|--|----------------------|
| Vijay Nagar, 163, Mahalaxmi Nagar, Dewas Road, Ujjain | <u>बनाम/</u> <u>Vs.</u> | ITO Ujjain |
| (Assessee/Appellant) | | (Revenue/Respondent) |
| PAN: ACHPN8631R | | |
| Assessee by | None | |
| Revenue by | Shri Ashish Porwal, Sr. DR | |
| Date of Hearing | 13.04.2026 | |
| Date of Pronouncement | 17.04.2026 | |

आदेश / O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by order of first-appeal bearing DIN & Order No. ITBA/APL/S/250/2024-25/1071611381(1) dated 27.12.2024 passed by learned Commissioner of Income-Tax (Appeals)-Addl/JCIT(A)-5, Mumbai ["CIT(A)"], which in turn arises out of assessment-order dated 17.12.2019 passed by ITO-1(1), Ujjain u/s 147 r.w.s. 143(3) of Income-tax Act, 1961 ["the Act"], for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal on the grounds as mentioned in Form No. 36 (Appeal Memo).

2. None appeared on behalf of assessee/appellant when the case is called for hearing nor any application for adjournment is filed despite several opportunities already given. Therefore, this appeal is being disposed of *ex-parte* to assessee after considering the documents available in case file and hearing Ld. DR for revenue/respondent.

3. On perusal of case file, it is observed that the Form No. 36 (Appeal Memo) filed by assessee is not signed by assessee/appellant, either physically or digitally. A defect memo was duly issued by the Registry bringing this infirmity to the notice of the assessee, however, the assessee has chosen not to respond to the same. In view of this, the present appeal is found to be seriously defective and non-maintainable. Accordingly, this appeal is dismissed *in limine* and no adjudication on merits is called for. The assessee is, however, at liberty to file a fresh appeal before this Tribunal or, if so advised, to move a Miscellaneous Application u/s 254(2) of the Act read with Proviso to Rule 24 of the Income-tax (Appellate Tribunal) Rules, 1963, for recall of this order.

4. Resultantly, this appeal is dismissed.

| |
|--|
| Order pronounced in open court on 17/04/2026 |
|--|

Sd/-

(PARESH M JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 17/04/2026

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore