

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

	I.T.A. No. 4677/DEL/2014	
	A.Y. 2009-10	
DCIT, CENTRAL CIRCLE-I, FARIDABAD	VS.	M/S MICRO MANAGEMENT LTD., ROOM NO. 854A, 8 TH FLOOR, 32, EZRA STREET, KOLKATA - 7000001 (PAN: AABCM8245K)
(APPELLANT)		(RESPONDENT)

Department by : Ms. Bedobina Chaudhuri, Sr. DR
Assessee by : Sh. R.S. Ahuja, FCA

ORDER

The Revenue has filed this Appeal against the Order dated 14.8.2013 passed by the Ld. CIT(A), Kolkata relevant to assessment year 2009-10 on the following proposed ground:-

“Whether, on the facts and the circumstances of the case, the Ld. CIT(A) was right in deleting the addition of Rs. 9,66,315/- made by the AO on account of disallowance u/s. 14A calculated as per separate sheet and restricted upto quantum of expenses of the P&L account and addition of Rs. 35,29,877/- on account of disallowance of loss on shares virtue of explanation to section 73.”

2. After perusing the ground raised by the Revenue, I find that the Department has raised proposed ground of appeal signed by the DCIT, Central Circle-I, Faridabad which is not as per Rules. I note that this appeal earlier came up for hearing before the Bench on 23.6.2016 and 17.8.2016 and adjourned on the request of the assessee. On 4.10.2016 the Bench pointed out the defect to the Ld. DR and directed to amend the ground of appeal and

accordingly, the case was adjourned for 17.11.2016. On 17.11.2016 the Department did not comply with the direction given by the Bench on 04.10.2016 and again requested for adjournment and accordingly, the Bench adjourned the case for 21.12.2016 and granted last opportunity to the Ld. DR to file the amended ground of appeal, as per rules. But Department did not do the needful on 21.12.2016 and even on 15.2.2017 i.e. today.

3. Ld. Counsel for the assessee raised the objection on the action of the Department.

4. Keeping in view of the facts and circumstances of the case, I am of the view that the Appeal is defective and is not maintainable in the eyes of law, hence, I dismiss the present appeal filed by the Revenue, being 'Defective'. But in the interest of justice, I am are giving the liberty to the Revenue to file the Application for recall of this order, as per Rules, after rectifying the defect.

6. In the result, the Appeal filed by the Revenue stands dismissed.

Order pronounced in the Open Court on 15/02/2017.

SD/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 15/02/2017

"SRBHATNAGAR"

Copy forwarded to: -

1. Appellant -
2. Respondent -
3. CIT
4. CIT (A)
5. DR, ITAT TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

