

INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E": NEW DELHI

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER  
A N D  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA. No. 1386/Del/2017  
(Assessment Year: 2013-14)

|   |     |                 |
|---|-----|-----------------|
| M/s. New Haryana Filling Station,<br>VPO Maheshwari,<br>Dharuhera, Rewari, HR.<br><b>PAN: AAFN7896L</b> | Vs. | ITO,<br>Rewari. |
| (Appellant)   |     | (Respondent)    |

|                       |                           |
|-----------------------|---------------------------|
| Assessee by :         | N o n e;                  |
| Revenue by:           | Ms. Aman Preet, Sr. D.R.; |
| Date of Hearing       | 21/12/2020                |
| Date of pronouncement | 21 /12/2020               |

**ORDER**

**PER PRASHANT MAHARISHI, A. M.**

1. This appeal is filed by the assessee against the order of the Id. CIT (Appeals) Rewari, dated 14<sup>th</sup> December, 2016 wherein the appeal of the assessee was dismissed.
2. Before us assessee has filed Form No. 36. However, it did not file the Grounds of Appeal. In the column at Form No. 36 assessee has stated to 'give one more opportunity of hearing'. That is not the ground of the appeal. As the assessee has not raised any grounds of appeal, we are not in a position to entertain this appeal. This is apparent from the fact that before the Id. CIT (Appeals) the assessee has taken detailed and correct ground of appeal. However, before us it has not taken any ground of appeal. In view of this the appeal filed by the assessee is found to be defective in absence of ground of appeal, hence dismissed. However, before parting, we give liberty to the assessee that in case it is aggrieved with the order of the Id. CIT (Appeals) and there are reasonable grounds of appeal, assessee may cure

this defect by filing the proper grounds of appeal in the Miscellaneous application for restoring its appeal.

3. In view of this the appeal of the assessee is not admitted and dismissed as defective.

Order pronounced in the open court on : 21 /12/2020.

Sd/-  
( H. S. SIDHU )  
JUDICIAL MEMBER

Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER

Dated : 21 /12/2020

\*MEHTA\*

Copy forwarded to

1. Appellant;
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi

|   |            |
|---|------------|
| Date of dictation   | 21.12.2020 |
| Date on which the typed draft is placed before the dictating member                   | 21.12.2020 |
| Date on which the typed draft is placed before the other member                       | 21.12.2020 |
| Date on which the approved draft comes to the Sr. PS/ PS                              | 21.12.2020 |
| Date on which the fair order is placed before the dictating member for pronouncement  | 21.12.2020 |
| Date on which the fair order comes back to the Sr. PS/ PS                             | 21.12.2020 |
| Date on which the final order is uploaded on the website of ITAT                      | 21.12.2020 |
| date on which the file goes to the Bench Clerk  | 21.12.2020 |
| Date on which the file goes to the Head Clerk   |            |
| The date on which the file goes to the Assistant Registrar for signature on the order |            |
| Date of dispatch of the order   |            |