

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI BALAKRISHNAN S, ACCOUNTANT
MEMBER AND SHRISOUNDARARAJAN K, JUDICIAL
MEMBER**

ITA No.219/Bang/2026
Assessment Year : 2009-10

Shri. Dhanaram Chowdary, Om Sai Ganesh Transport, NH 4, Old Bengaluru Road, Chitradurga– 577 502, Karnataka. PAN : AFSPC 1670 D	Vs.	DCIT, Central Circle – 2(3).
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri. Manikandan S, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	03.06.2026
Date of Pronouncement	:	11.06.2026

ORDER

Per Balakrishnan S, Accountant Member :

This appeal is filed by the assessee against the order of learned Commissioner of Income Tax – Appeals [in short ‘CIT(A)'] vide DIN and Order No. ITBA/NFAC/S/250/2023-24/1057423927(1) dated 26.10.2023 for the Assessment Year 2009-10.

2. At the outset, it was noticed that appeal was filed with the following defects:

1. Appeal is time-barred by 754 days.
2. (EF) Appeal fees paid under incorrect head (Should be under NEW Minor Head: Other Receipts (500) Sub-Type of Payment: Appeal Fees OR Old Minor Head: Self Assessment Tax (300) Breakup: F. Others)
3. Appeal fee not filed as others in details of payment which is not treated as appeal fees

3. None appeared for the assessee. The learned Departmental Representative [in short 'DR'] relied on the orders of the Revenue authorities.

4. We have heard both the sides and perused the material available on record. Admittedly, the appeal was filed with a defect which remains not rectified till the date of hearing. There was non-appearance by the learned Authorized Representative [in short 'AR'] also to explain the reasons for the delay. It is also noted that the appeal fees is remitted under 'Tax' head instead of 'Others'. In these circumstances, we find that the appeal could not be admitted and not maintainable since the assessee has not cured the defects pointed out by the Registry and no condonation petition has been filed by the assessee explaining the reasons for the delay of 754 days. We, therefore, dismiss the appeal filed by the assessee as non-maintainable.

5. In the result, appeal of the assessee is dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(SOUNDARARAJAN K)
Judicial Member

Sd/-
(BALAKRISHNAN S)
Accountant Member

Bangalore.

Dated:11.06.2026.

/NS/*

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|---------------|---------------|
| 1. Appellants | 2. Respondent |
| 3. CIT | 4. CIT(A) |
| 5. DR | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.