

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'D' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SH.L.P.SAHU, ACCOUNTANT MEMBER**

I.T.A .No.-6434/Del/2013

Cane Development Council (Titawi) Opposite : Railway Station, Railway Road, Muzaffarnagar PAN: AAALC0173E (APPELLANT)	vs	CIT Muzaffarnagar (RESPONDENT)
--	----	---

Assessee by	None
Revenue by	Ms. Sulekhha Verma, CIT(DR)

Date of Hearing	28.01.2016
Date of Pronouncement	08.02.2016

ORDER

PER DIVA SINGH, JM

The present appeal was filed by the assessee assailing the correctness of the order dated 14.03.2013 of CIT, Muzaffarnagar on the various grounds.

2. However, at the time of hearing no one was present on behalf of the assessee and the appeal was passed over twice. Despite this even in the third round, no one was present on behalf of the assessee. The record shows that on the earlier occasions when the appeal came up for hearing i.e. 8th June, 2015 and 3rd November, 2015 it was adjourned on account of the fact that despite notice no one was present. It is further seen from the record that for the present date of hearing notice has been issued to the assessee on 10.12.2015 at the address given in column no. 10 in the memo of appeal filed. In the circumstances it can be safely presumed that the assessee is not serious in pursuing the appeal. Accordingly in the absence of any representation or petition seeking time, the only alternative left is to dismiss the appeal of the assessee in limine. Support is drawn from the order of the Tribunals in Commissioner of Income-Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukoji Rao Holkar vs. CWT: 223 ITR 480 (M.P).

3. Before parting it is appropriate to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing; and the assessee is in a position to address the delay then the assessee if so advised would be at liberty to pray for a recall of this order and decision on merit. The said order was pronounced on the date of hearing itself in the open Court.

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

The order is pronounced in the open court on 08 of February, 2016.

**Sd/-
(L.P.SAHU)
ACCOUNTANT MEMBER**

**Sd/-
(DIVA SINGH)
JUDICIAL MEMBER**

Dated:08/02/2016
Binita/ Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI