

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA No. 2108/Del/2016

A.Y. : 2011-12

SH. RAJENDER YADAV,
B-3/54, RAJ NAGAR,
GHAZIABAD
UTTAR PRADESH – 201 001

VS. ACIT, CIRCLE 2,
GHAZIABAD

(PAN: AAHPY7346Q)

(Appellant)

(Respondent)

Assessee by : None
Department by : Sh. Amrit Lal, Sr. DR

Date of Hearing : 15-09-2016

Date of Order : 15-09-2016

ORDER

PER H.S. SIDHU, JM

This appeal is filed by the Assessee is directed against the Order dated 04.1.2016 of the Ld. CIT(A), Aligarh relevant to assessment year 2011-12.

2. In this case the Notice was sent to the Assessee for hearing by Regd. AD Post for today i.e. 15.09.2016 at the address mentioned in Form No. 36 vide Column No. 10, but neither the assessee nor his Authorised Representative attended the hearing and also not filed any application for adjournment. It is thus inferred that the assessee is not interested in prosecution of his appeal, therefore, in our considered opinion, no useful purpose would be served to send the notice again and again on the same address.

3. Having regard to Rule 19(2) of ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukoji Rao Holkar vs. CWT; 223 ITR 480 (MP), we treat this appeal as unadmitted and dismiss the same. We would like to clarify that subsequently if the assessee explains the reasons for non appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the appeal.

4. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced in the Open Court on 15-09-2016.

Sd/-

[L.P. SAHU]
ACCOUNTANT MEMBER
Date:15/9/2016

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

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