

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND
SH.O.P.KANT, ACCOUNTANT MEMBER**

**I.T.A .No.-5314/Del/2013
(ASSESSMENT YEAR-2010-11)**

Computer System & Management Consultants Pvt.Ltd., D-9, Hauz Khas, New Delhi-110009. PAN-AAACC0362Q (APPELLANT)	vs	ITO, Ward-3(4), New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh.Devi Sharan Singh, Sr. DR

Date of Hearing	24.09.2015
Date of Pronouncement	24.09.2015

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the assessee assailing the correctness of the order dated 22.07.2013 of CIT(A)-VI, New Delhi pertaining to 2010-11 assessment year on various grounds.

2. However, at the time of hearing, an adjournment was moved on behalf of Mr. Ravi Gupta, Adv. seeking time. The record shows that no Power of Attorney has been issued in favour of the said Ld. AR. The counsel appearing in support of the petition stated that Power of Attorney has not been executed in Mr. Ravi Gupta's name and would be filed within a few days. A perusal of the record shows that the appeal first came up for hearing on 13.03.2014 on which occasion it was adjourned as the assessee was not present. Thereafter the appeal came up for hearing on 11.08.2014; 29.12.2014; 29.01.2015 & 13.05.2015 and on each of these occasions it was adjourned on the request of the assessee. It is further seen that the defect pointed out by the Registry on

06.01.2014 remains not cured. In view of the same, the adjournment petition moved without an accompanying Power of Attorney, where the appeal remains defective on record is dismissed in limine as in the peculiar facts and circumstances of the present case, it can be safely presumed that the assessee is not serious in pursuing the present appeal.

3. Before parting it is appropriate to add that in case the assessee if so advised and considers appropriate it would be at liberty to pray for a recall of this order and pray for a decision on merit in case the assessee is able to show by way of a petition that there was a reasonable cause for non-representation on the date of hearing and steps have been taken to cure the defect pointed out by the Registry. The Co-ordinate Bench considering the petition if so moved, if so satisfied that the defects have been cured may recall this order. The said order was pronounced in the open Court in the presence of the parties.

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

The order is pronounced in the open court on 24th of September, 2015.

Sd/-

**(O.P.KANT)
ACCOUNTANT MEMBER**

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Dated: 24/09/2015

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI