

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC-II : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.6503/Del/2014  
Assessment Year : 2011-12

Cane Development Council, Vs. JCIT,  
Titawi, Range-1,  
C/o DS Kohli, Advocate, F-06, Muzaffarnagar.  
1<sup>st</sup> Floor, Narayan Tower,  
Gandhi Lane, Golghar,  
Gorakhpur.

PAN : AAALC0173E

ITA No.6540/Del/2014  
Assessment Year : 2011-12

Cane Development Council, Vs. JCIT,  
Rohanakalan, Range-1,  
C/o DS Kohli, Advocate, F-06, Muzaffarnagar.  
1<sup>st</sup> Floor, Narayan Tower,  
Gandhi Lane, Golghar,  
Gorakhpur.

PAN : AAALC0277F

(Appellant)

(Respondent)

Appellant by : None  
Respondent by: Shri F.R. Meena, Sr.DR

Date of Hearing : 25.10.2016  
Date of Pronouncement: 25.10.2016

## ORDER

These appeals by the assesseees are directed against the separate orders passed by the CIT(A) on 01.08.2014 in relation to Assessment Year 2011-12.

2. When the matter was called up for hearing today, no one has appeared on behalf of the assessee. The assesseees have not filed any adjournment applications also. The notices of hearing sent to the assesseees to the addresses given in Column No.10 of Form No.36 have not been returned unserved. In these circumstances, it appears that the assesseees are not interested in prosecuting their appeals. The appeals filed by the assesseees are, therefore, liable to be dismissed, for non-prosecution. Our above view finds support from the following decisions:-

1. CIT vs. B.N. Bhattachargee & anr., 118 ITR 461, wherein their Lordships have held:

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

2. Estate of late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.), wherein, while dismissing the reference made at the instance of the assessee in default, their Lordships made the following observation:-

“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the reference, the court is not bound to answer the reference.”

3. Commissioner of Income-tax vs. Multiplan India (P.) Ltd, 38 ITD 320 (Del.), wherein the appeal filed by the revenue before the Tribunal, was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provision of Rule 19 of the Income-tax (Appellate Tribunal) Rules, 1963.

3. In the result, the appeals filed by the assessee are dismissed for non-prosecution.

The decision was pronounced in the open court on 25<sup>th</sup> October, 2016.

Sd/-

(R.S. SYAL)  
ACCOUNTANT MEMBER

Dated: 25<sup>th</sup> October, 2016.

dk

Copy forwarded to

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

Dy. Registrar, ITAT, New Delhi