

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC-2", NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

	I.T.A. No. 5193/DEL/2015	
	A.Y. : 2005-06	
MRS. ADARSH SHARMA, W/O SH. PRADEEP KUMAR SHARMA, M-2B, 3/51, SECTOR-5, RAJINDER NAGAR, SAHIBABAD, GHAZIABAD UTTAR PRADESH (PAN: BBKPS3068J)	vs.	ITO, WARD 1(I), NEW DELHI
(APPELLANT)		(RESPONDENT)

Assessee by : None  
Department by : Sh. P. DAM KANUNJNA, SR. DR.

Date of Hearing: 30.10.2015

Date of Order : 30.10.2015

**ORDER**

This appeal by the Assessee is directed against the Order dated 20.5.2015 passed by the Ld. Commissioner of Income Tax (Appeals)-Ghaziabad for the asstt. year 2005-06.

2. The present case was earlier fixed for 17.9.2015, neither the assessee nor her authorised representative appeared before the Bench and also no adjournment application was filed. The case was adjourned for 30.10.2015 by issuing the RPAD notice for the hearing at the address mentioned in Form No. 36 vide Column No. 10. Again on 30.10.2015, neither the assessee nor her authorised representative attended the hearing and also not filed any application for adjournment. I have perused the records and found that the Assessee has not given any fresh address for correspondence. In my considered opinion, no useful purpose would be served to issue notice again and again on the same address.

3. It is thus inferred that the assessee is not interested in prosecution of her appeal.

4. 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 Tukojirao Holkar vs. CWT; 223 ITR 480 (MP), I treat this appeal as unadmitted and dismiss the same. I 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.

5. As a result, the Appeal of the assessee is dismissed in limine.

Order pronounced in the Open Court on 30.10.2015.

SD/-  
[H.S. SIDHU]  
JUDICIAL MEMBER

"SR BHATNAGAR"

Date: 30.10.2015

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar,  
ITAT, Delhi Benches

