

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

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

**I.T.A .No.-4024/Del/2005
(ASSESSMENT YEAR-1986-87)**

Anand Prakash Bansal, 355, Patel Nagar, New Mandi, Muzaffarnagar (APPELLANT)	vs	ITO, Ward-2(1), Muzaffarnagar (RESPONDENT)
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Assessee by	None
Revenue by	Sh. Surender Pal, Sr. DR

Date of Hearing	15.02.2016
Date of Pronouncement	03.03.2016

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the assessee assailing the correctness of the order dated 04.08.2000 of CIT(A), Muzaffarnagar pertaining to 1986-87 assessment year.

2. However, at the time of hearing no one was present on behalf of the assessee. The record shows that the present appeal came up for hearing pursuant to the order u/s 254(2) dated 28.10.2015 in MA No.289/Del/2012 wherein the Registry was directed to fix the appeal for hearing on 13.11.2015. On the said date, the record shows that the Bench was not functional. Accordingly, notice for the date of hearing was issued to the assessee on 28.12.2015 at the address given by the assessee in column No.10. It is seen that despite this fact, no one was present and no amendment in column No.10 in the memo of appeal filed has been carried out by the assessee. Even till the date of passing of this order, no request on behalf of the assessee has been placed on record. In the afore-mentioned peculiar facts and circumstances of the case in the absence of any representation or petition seeking time, it can be safely presumed that the assessee is not serious in pursuing the appeal.

Accordingly 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 Tukojirao 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, it would be at liberty if so advised to pray for a recall of this order. 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 03rd of March, 2016.

Sd/-

Sd/-

**(L.P.SAHU)
ACCOUNTANT MEMBER**

**(DIVA SINGH)
JUDICIAL MEMBER**

Dated: 03/03/2016
Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI