

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC-I : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.4164/Del/2015
Assessment Year : 2010-11

Rajeev Sood,
Prop. M/s Sood Goods Transport Co.,
Naya Bazar, Near OBC Bank,
New Delhi.
PAN: AATPS9012K

Vs. ACIT,
Circle-28(1),
New Delhi.

(Appellant)

(Respondent)

Assessee By : None
Department By : Shri S.K.Jain, Sr. DR

Date of Hearing : 04.08.2016
Date of Pronouncement : .08.2016

ORDER

This appeal filed by the assessee is directed against the order passed by the CIT(A) on 30.03.2015 in relation to the assessment year 2010-11.

2. When the matter was called up for hearing today, no one has appeared on behalf of the assessee. The assessee has not filed any adjournment application also. The notice of hearing sent to the assessee has not been returned unserved. In these circumstances, it appears that the assessee is not interested in prosecuting his appeal. The appeal filed by the assessee is, 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 appeal filed by the assessee is dismissed for non-prosecution.

The order pronounced in the open court on 04.08.2016.

sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 04th August, 2016.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.