

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-1' NEW DELHI**

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-6271/Del/2014
(ASSESSMENT YEAR-2009-10)**

SPB 87 Hotels Pvt.Ltd., A-1, CC-Colony, Opp. R.P.Bagh, New Delhi PAN-AALCS7171E (APPELLANT)	Vs	ACIT, Central Circle-12, New Delhi. (RESPONDENT)
--	----	--

Assessee by	None
Revenue by	Sh.A.K.Sharma, Sr.DR

Date of Hearing	05.09.2016
Date of Pronouncement	21.10.2016

ORDER

The present appeal has been filed by the assessee assailing the correctness of the order dated 28.09.2014 of the CIT(A)-XXXI, New Delhi pertaining to 2009-10 AY on various grounds.

2. However, no one was present on behalf of the assessee at the time of hearing. The appeal was passed over twice. Even in the third round, the position remained the same as neither the assessee is represented nor there is any adjournment on record. The record shows that the defect notice issued to the assessee on 24.04.2011 at the address indicated in Column No.10 remained unaddressed. Accordingly, 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. Accordingly in the absence of any representation or petition seeking time, 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 Tukoji Rao 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 21st of October, 2016.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI