

adjournment of the hearing. Therefore, in absence of any power of attorney on record, the impugned application for adjournment is rejected. In these circumstances it is presumed that the assessee has remained absent on the date of hearing before the ITAT, deliberately, without any sufficient cause. It also gives an impression that assessee is not interested in pursuing its appeal. Considering the facts of the case and keeping in view the provisions of rule 19(2) of the Income-tax Appellate Tribunal Rules as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), the assessee's appeal is liable to be dismissed for want of prosecution.

4. The Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) has been held as under:

"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 paper books so as to enable hearing of the reference, the court is not bound to answer the reference. "

5. Similarly, Hon'ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that the

appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. Respectfully following the View taken in the cases cited supra, I dismiss the appeal for non-prosecution.

8. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in open court on 12/11/2015.

Sd/-
(P.K. BANSAL
ACCOUNTANT MEMBER

Dated: 12/11/2015.

MP

Copy of order to:

1. Assessee
2. AO
3. CIT
4. CIT(A)
5. DR, ITAT, New Delhi.

-+		Date	<u>Initial</u>	
1.	Draft dictated on	06-11.2015		PS
2.	Draft placed before author	09.11.2015		PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk			PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			