

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "SMC-3": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 3750/Del/2014

A.Y. : 2004-05

NIRMAL SINGH BHANGOO,
200, AMBICA VIHAR,
PASCHIM VIHAR,
NEW DELHI -110063

Vs. DCIT, CENTRAL CIRCLE-4,
NEW DELHI

(PAN: ACTPB6698L)

(Appellant)

(Respondent)

Assessee by : None

Department by : Sh. KK Jaiswal, Sr. DR

Date of Hearing : 14-06-2016

Date of Order : 14-06-2016

ORDER

PER H.S. SIDHU, JM

This appeal is filed by the Assessee is directed against the Order dated 10.2.2014 of the Ld. CIT(A)-XXXIII, New Delhi relevant to assessment year 2004-05.

2. In this case the Notice was sent to the Assessee for hearing by Regd. AD Post for today i.e. 14.06.2016 at the address mentioned in Form No. 36 vide Column No. 10, but the same was returned back with the remarks that nobody was there to receive the letter.

3. On 14.06.2016, neither the assessee nor his authorised representative attended the hearing and also not filed any application for adjournment and also no fresh address has been given by the Assessee and hence, I am of the view that no useful

purpose would be served to serve the notice again and again to the assessee on the same address. In view of above, it is thus inferred that the assessee is not interested in prosecution of his 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. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced in the Open Court on 14-06-2016.

SD/-

**[H.S. SIDHU]
JUDICIAL MEMBER**

Date: 14/6/2016

SRBhatnagar

Copy forwarded to: -

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches