

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER**

**I.T.A .No.-1165/Del/2015  
(ASSESSMENT YEAR-2009-10)**

Neera Nagar, A-103, Park View Apartment, Sector-61, Noida. PAN-ADWPN4719L <b>(APPELLANT)</b>	Vs	ITO, Ward-1(4), CGO Complex, Ghaziabad. <b>(RESPONDENT)</b>
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<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Sh.A.K.Sharma, Sr.DR</b>

<b>Date of Hearing</b>	<b>05.09.2016</b>
<b>Date of Pronouncement</b>	<b>21.10.2016</b>

**ORDER**

The present appeal has been filed by the assessee assailing the correctness of the order dated 17.12.2014 of the CIT(A), Ghaziabad 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 notice has been sent to the assessee on 20.07.2016 at the address indicated in Column No.10. It is further seen that on 19.07.2016 the assessee despite issuance of notice remained unrepresented. 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 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 21<sup>st</sup> 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