

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER**

**I.T.A .No.-4166/Del/2016  
(ASSESSMENT YEAR-2011-12)**

Magnum Opus Digital Art and Technology Pvt.Ltd., E-007, Purvasha Apartment, Anandlok, Mayur Vihar-1, Delhi-110091. PAN-AAFCM1013K (APPELLANT)	Vs	ITO, Ward-6(1), New Delhi.  (RESPONDENT)
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<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Sh.N.K.Bansal, Sr.DR</b>
<b>Date of Hearing</b>	<b>19.10.2016</b>
<b>Date of Pronouncement</b>	<b>18.11.2016</b>

**ORDER**

The present appeal has been filed by the assessee assailing the correctness of the order dated 04.04.2016 of the CIT(A)-6, Delhi pertaining to 2011-12 AY on various grounds.

2. However at the time of hearing, no one was present on behalf of the assessee. The appeal was passed over once. Even in the second round, the position remained the same. The record shows that notice for the specific date of hearing was sent to the assessee on 09.09.2016 at the address indicated in Column No.10, despite this the assessee remained unrepresented till the date of passing of the order. It is further seen that the said notice has not come back unserved. The record shows that the defect pointed out by the Registry in regard to shortage of Tribunal's fee, has also not been cured till date. In these circumstances where despite sufficient opportunity the assessee still not caring to cure, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly, in the absence of any reasons given, it is considered appropriate to dismiss the appeal in limine as the appeal filed is defective. Liberty is given to the assessee to pray for recall of this order and listing of the assessee's appeal for hearing a decision on merit if the assessee takes appropriate steps to cure the defect. In such an eventually the Co-ordinate Bench considering the request if so moved on the basis of material on record may consider to recall this order. The said order was pronounced on the date of hearing itself in the open Court.

3. In the result, the appeal of the assessee is dismissed in limine.

**The order is pronounced in the open court on 18<sup>th</sup> of November, 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