

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.2357/Del/2013**

**AY: 1996-97**

M/s Sap Finance P.Ltd.  
3016/5, 2<sup>nd</sup> floor, Street no.12A  
Ranjit Nagar  
New Delhi 110 018

vs. ITO, Ward 7(3)  
New Delhi

PAN: AAACS 2676 R

(Appellant)

(Respondent)

Appellant by : None  
Respondent by : Sh. Sujit Kumar, Sr.D.R

**ORDER**

**PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER**

This is an appeal filed by the assessee against the order dt. 14.02.2013 of Ld.CIT(A)-X, New Delhi for Assessment Year 1996-97.

2. On the date of hearing i.e. on 07<sup>th</sup> September,2015, none appeared on behalf of the assessee nor any adjournment application was received despite issual of notice by RPAD. Hence it is presumed that the assessee is not interested in prosecuting the appeal.

3. Following the decisions in the case of CIT vs. Multiplan India P.Ltd. 38 ITD, 320 (Delhi), and the decision of the Hon'ble Bombay High Court in the case of M/s Chemipol vs. UOI and others in Central Excise

Appeal No. 62/2009 judgement dt. 17<sup>th</sup> September,2009, I consider it a fit case for dismissing the appeals in limine, as not admitted. It is 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.

4. In the result, the appeal by the assessee stands dismissed for non-prosecution.

Order pronounced in the Open Court on 09<sup>th</sup> October,2015.

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Sd/-  
**(J.SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 09<sup>th</sup> October, 2015

*\*manga*

Copy of the Order forwarded to:

1. Appellant;
2. Respondent;
3. CIT;
4. CIT(A);
5. DR;
6. Guard File

By Order

Asst. Registrar