

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

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-6321/Del/2014
(ASSESSMENT YEAR-2011-12)**

RRP Management Services Pvt. Ltd., 15/76, 2 nd Floor, Old Rajinder Nagar, New Delhi-110060 PAN-AAACR6246A (APPELLANT)	vs	ITO, Ward-15(1), New Delhi (RESPONDENT)
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Appellant by	Sh.Sanjay Mehra, CA
Respondent by	Sh.Manoj Kr. Chopra, Sr. DR

Date of Hearing	10.02.2016
Date of Pronouncement	10.02.2016

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the assessee assailing the correctness of the order dated 22.09.2014 of CIT(A)-XVIII, New Delhi pertaining to 2011-12 assessment year on various grounds.

2. However, at the time of hearing, the Ld.AR sought an adjournment. The Ld. AR was required to address why it should not be rejected wherein as per record the defect pointed out by the Registry on 23.03.2015 remains not cured. It was pointed out that the record shows that the defect notice pointing out defect in regard to the appeal fee was issued to the assessee on 23.03.2015 thereafter came up for hearing on five different occasions whereas on 16.06.2015 the Bench was not functional it was adjourned. Thereafter it again came up for hearing on 15.07.2015 on which date it was adjourned on the written request of the assessee to 24.08.2015. On that date it was adjourned as Paper Book was filed in Court behalf of the assessee. On the next date i.e.

16.11.2015 it was again adjourned pointing out that the defect remained not cured. On the next date of hearing 22.12.2015 the appeal was again adjourned as the assessee remained unrepresented. In these circumstances, the adjournment request of the assessee that time may still be given does not have any merit. Valuable public time and money is wasted again and again in order to give a reasonable opportunity to the assessee. The evidence filed by way of letter dated 16.11.2015 stated to be filed on 17.11.2015 does not demonstrate that it was received and filed before the respective AO. The original was shown by the Ld.AR to the Ld. Sr. DR who also stated that since it is neither initialed by anyone receiving on behalf of the AO nor diarized with any number given. Thus the evidence now relied upon does not inspire any confidence. However alive to the interests of the assessee, liberty is granted to the assessee to take appropriate corrective actions and then pray for a recall of this order demonstrating that the defect pointed out in March 2015 has been cured. The Ld. AR made an oral prayer that in order to avoid the long tedious procedure a short adjournment may be given to it. Considering the record where despite 5 specific opportunities when the appeal came up for hearing plus the first day when the Bench was not functional, I am of the view that giving yet another opportunity once again would not serve any purpose as unnecessarily the Registry every time is required to go through all the procedural steps causing the listing of the appeal wherein the assessee for reasons best known to it is causing the waste of valuable time and energy of all concerned. In case the assessee is serious to pursue the appeal filed as observed liberty is granted to pray for a recall after demonstrating that effective steps have been taken to cure the defect. The Co-ordinate Bench considering the petition if so moved, if so

satisfied that the defects have been cured may recall this order. The said order was pronounced in the open Court in the presence of the parties.

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

The order is pronounced in the open court on 10 of February, 2016.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Dated:10/02/2016

Amit Kumar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI