

2. When the matter was called up for hearing today, no one has appeared on behalf of the assessee. The assessee has not filed any adjournment application also. The notice of hearing sent to the assessee has been returned by the Postal Authorities with the remarks: “On enquiry came to know that no company exists by this name. Returned.” No new address where the notice of hearing could be sent to the assessee has been provided by the assessee. In these circumstances, it appears that the assessee is not interested in prosecuting its appeal. The appeal filed by the assessee is, therefore, liable to be dismissed, for non-prosecution. My above view finds support from the following decisions:-

1. CIT vs. B.N. Bhattachargee & anr., 118 ITR 461, wherein their Lordships have held:

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

2. Estate of late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.), wherein, while dismissing the reference made at the instance of the assessee in default, their Lordships made the following observation:-

“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the reference, the court is not bound to answer the reference.”

3. Commissioner of Income-tax vs. Multiplan India (P.) Ltd, 38 ITD 320 (Del.), wherein the appeal filed by the revenue before the Tribunal, was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provision of Rule 19 of the Income-tax (Appellate Tribunal) Rules, 1963.

3. In the result, the appeal filed by the assessee is dismissed for non-prosecution.

Order Pronounced in the open Court on 15.09.2017.

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 15th September, 2017.

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Copy forwarded to:

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

ITAT, NEW DELHI.