

**In the Income-Tax Appellate Tribunal,  
Delhi Bench 'E', New Delhi**

**Before : Shri Bhavnesh Saini, Judicial Member And  
Shri L.P. Sahu, Accountant Member**

**ITA No.2182/Del./2016  
Assessment Year: 2007-08**

M/s. Swastik Enterprises, C/o Datta Singla & Co., CAs, Battan Lal Road, Mandi Gobindgarh Punjab. PAN-AAFTS6921K <b>(Appellant)</b>	vs.	Income-tax Officer, Ward-33(3), New Delhi.  <b>(Respondent)</b>
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<b>Appellant by</b>	None
<b>Respondent by</b>	Ms. Ekta Jain, Sr. DR

<b>Date of Hearing</b>	21.09.2017
<b>Date of Pronouncement</b>	21.09.2017

**ORDER**

**Per L.P. Sahu, A.M.:**

This appeal by the assessee is directed against the order dated 08.02.2016 passed by learned CIT(A)-17, New Delhi for the assessment year 2007-08.

2. None was present on behalf of the appellant despite the notice was sent through registered post at the address given in column No. 10 of the appeal memo, fixing the date of hearing on 12.09.2017. The notice so issued, having been not received back, is, therefore, deemed to be served upon the assessee.

One more opportunity was given to the assessee by fixing the date of hearing on 21.09.2017. However, there is no representation or application for adjournment received on record till the last date of hearing. Therefore, it can be safely inferred that the assessee is not serious in pursuing its appeal. In the circumstances, the only alternative left with us is to dismiss the appeal of the assessee in limine. Support is drawn from the order of Tribunal in CIT vs. Multi Plan India (P) Ltd., 38 ITD 320 (Del.) and of M.P. High Court in Estate of Late Tukojirao Holkar vs. CWT, 223 ITR 480 (MP).

3. In the result, the appeal of the assessee is dismissed, as indicated above.

Order is pronounced in the open court on 21.09.2017.

**Sd/-**  
**(Bhavnes Saini)**  
**Judicial member**

**Sd/-**  
**(L.P. Sahu)**  
**Accountant Member**

Dated: 21.09.2017

*\*aks\**

*Copy of order forwarded to:*

<i>(1) The appellant</i>	<i>(2) The respondent</i>
<i>(3) Commissioner</i>	<i>(4) CIT(A)</i>
<i>(5) Departmental Representative</i>	<i>(6) Guard File</i>

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Delhi Benches, New Delhi*