

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI  
BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER  
ITA No. 3570/Del/2017  
Asstt. Year : 2014-15**

Raghuraj Singh, A-173, IInd Fllor, Sector-47, Noida Gautam Budh Nagar	Vs	JCIT, Range Noida
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AWJPS9924</b>		

**Assessee by : None**

**Revenue by : Sh. T Vasanthan, Sr. DR**

<b>Date of Hearing : 27.09.2017</b>	<b>Date of Pronouncement : 27 . 09.2017</b>
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**ORDER**

**Per R.K.Panda, AM:**

This appeal filed by the assessee is directed against the order dated 31<sup>st</sup> March, 2017 of the CIT(A)- 1, Noida relating to assessment year 2014-15.

2. This appeal was fixed for hearing on 24<sup>th</sup> September, 2017 by issuing of notice through RPAD. However, the said notice was returned by the postal authorities with the remark "not available". The assessee has not taken any steps to intimate the changed address if any. This type of attitude on the part of the assessee shows that he is not interested in prosecuting the appeal filed by it. Therefore, following the decision of the Delhi Bench of the Tribunal in the case of Multiplan India Pvt. Ltd. reported in 38 ITD 320 and the decision

of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another reported in 118 ITR 461, the appeal filed by the assessee is dismissed in limine. However, if the assessee, through proper application can satisfy the bench for such non-appearance, the Tribunal may at its discretion recall the order. The appeal filed by the assessee is accordingly dismissed.

3. In the result appeal filed by the assessee is dismissed.

(Order Pronounced in the Court at the time of hearing itself i.e. on 27.09.2017)

Sd/-

**(R.K.Panda)**  
**ACCOUNTANT MEMBER**

**Dated: 27 /09/2017**

\*Binita\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**

		Date	<u>Initial</u>	
1.	Draft dictated on	27/09/2017		
2.	Draft placed before author	27/09/2017		
3.	Draft proposed & placed before the second member	/09/2017		
4.	Draft discussed/approved by Second Member.	/09/2017		
5.	Approved Draft comes to the Sr.PS/PS	/09/2017		
6.	Kept for pronouncement on	/09/2017		
7.	File sent to the Bench Clerk	/09/2017		
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			