

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.2585/Del/2017  
Assessment Year : 2007-08

Morpheus Supply Chain      Vs.      ITO,  
Solutions Pvt. Ltd.,                      Ward-5(4),  
SFF-106, Palam Triangle,                New Delhi.  
Palam Vihar,  
Gurgaon.  
PAN: AAECM1141P

(Appellant)

(Respondent)

Assessee By                      :    None  
Department By                 :    Shri T. Vasanthan, Sr. DR

Date of Hearing                    :    16.10.2017  
Date of Pronouncement         :    17.10.2017

ORDER

This appeal by the assessee is directed against order passed by the CIT(A) on 09.03.2017 in relation to the assessment year 2007-08.

2. This appeal came up for hearing before the tribunal on 24.08.2017 when the ld. counsel moved an adjournment request for four weeks on

the ground that he is a serious heart patient. The Id. AR's request was allowed and, accordingly, the appeal was adjourned for today i.e., 16.10.2017. Today, again, an adjournment application has been moved with similar reason and this time the adjournment is sought for two months. No medical certificate has been appended. It appears from the conduct of the Id. AR in seeking adjournments time and again, that the assessee is not interested in prosecuting its appeal. The appeal filed by the assessee is, therefore, liable to be and is hereby dismissed for non-prosecution. Our 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.

The order pronounced in the open court on 17.10.2017.

Sd/-

[R.S. SYAL]  
VICE PRESIDENT

Dated, 17<sup>th</sup> October, 2017.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.