

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री भागचन्द, लेखा सदस्य एवं श्री कुल भारत, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI BHAGCHAND, AM AND SHRI KUL BHARAT, JM

आयकर अपील सं./ITA No. 822 /JP/2012  
निर्धारण वर्ष /Assessment Year : 2007-08.

Shri Lala Ram Sharma Village Sanjharia, Post: Thikaria Tehsil: Sanaganer.	बनाम Vs.	The Income Tax Officer, Ward-7(4), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. CMGPS 5226 N		
अपीलार्थी /Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by : Shri R.A. Verma(Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 26.10.2017.  
घोषणा की तारीख / Date of Pronouncement : 27/10/2017.

आदेश / ORDER

**PER SHRI KUL BHARAT, JM.**

This Appeal by the Assessee i.e. ITA No. 822/JP/2012 is directed against the order of Ld. CIT(A)-3, Jaipur dated 28.03.2011 pertaining to assessment year 2007-08.

The Assessee has raised the following grounds of appeal:-

- "1. That under the circumstances and takes of the Ld. CIT(A) has erred in fact in confirming the order of the Ld. AO, who has made assessment u/s 144 and treating the amount deposited in bank as Long Term Capital Gain, when amount so deposited was towards sale of agricultural land situated beyond 8 Kms from Urban Areas.
2. That the appellant craves the right to add, delete, amend or abandon any of the grounds of this appeal at the time of before the actual hearing of the case."

2. At the time of hearing, no one appeared on behalf of the assessee. On last day of hearing Ld. AR of the assessee had withdrawn his power of attorney. The Notice which sent to the assessee is returned unserved. Therefore, it is presumed that the assessee is not interested in pursuing its appeal. Respectfully following the decision of Delhi Bench of ITAT in the case of CIT vs. Multiplan India Ltd., 38 ITD 320 (Del.) and Hon'ble Madhya Pradesh High Court in the case of Estate of late Tukoji Rao Holkar vs. CWT, 223 ITR 480 (MP), we dismiss the appeal of the assessee for want of prosecution.

3. In the result, appeal of the assessee in ITA No. 822/JP/2012 is dismissed.  
Order pronounced in the open court on Friday, the 27th day of October 2017.

Sd/-  
( भागचन्द )  
( BHAGCHAND )  
लेखा सदस्य/Accountant Member  
Jaipur  
Dated:- 27/10/2017.  
Pooja/

Sd/-  
( कुल भारत )  
( KUL BHARAT )  
न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:

1. The Appellant- Shri Lala Ram Sharma, Jaipur.
2. The Respondent- Income Tax Officer, Ware 7(4), Jaipur.
3. The CIT
4. The CIT (A)
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 822/JP/2012)

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant. Registrar

