

IN THE INCOME TAX APPELATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

**ITA No. 5461/Del/2015**

A.Y.: -----

SERVANTS OF SHANKARA TRUST, VS. COMMISSIOENR OF INCOME C/O KHATTAK KOCHHAR & CO., TAX (EXEMPTIONS), 41/1, INDER ROAD, 5, ASHOK MARG, DEHRADUN LUCKNOW-226001 UTTARAKHAND – 248001 UTTAR PADESH (PAN: AANTS1139F)	<b>(Appellant)</b>	<b>(Respondent)</b>
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Assessee by : None  
Department by : Sh. Arun Kumar Yadav, Sr. DR

**ORDER**

**PER H.S. SIDHU, JM**

This appeal filed by the Assessee is directed against the Order dated 29.6.2015 of the Ld. CIT(E), Lucknow passed u/s. 12AA(1)(b)(ii) of the Income Tax Act, 1961.

2. Earlier this case was listed on 17.8.2017, but none appeared on behalf of the assessee and accordingly the case was adjourned for 14.11.2017 and for this purpose a Fresh Notice through RPAD was sent to the assessee.

3. On 14.11.2017 again neither the assessee nor its Authorised Representative attended the hearing and also not filed any Application for adjournment by the Assessee, hence, we are of the view that no useful purpose would be served to send the notice again and again to the assessee. In view of above, it is thus inferred that the assessee is not interested in prosecution of its Appeal.

4. Having regard to Rule 19(2) of ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukoji Rao Holkar vs. CWT; 223 ITR 480 (MP), we treat this appeal as unadmitted and dismiss the same. We would like to clarify that subsequently if the assessee explains the reasons for non appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the Appeal.

5. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced on 14-11-2017.

**Sd/-**

**[PRASHANT MAHARISHI]  
ACCOUNTANT MEMBER**

**Sd/-**

**[H.S. SIDHU]  
JUDICIAL MEMBER**

Date:14/11/2017

**SRBhatnagar**

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches

