

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 2160/Del/2016

A.Y.: 2005-06

M/S PRATEEK RESORTS AND
BUILDERS (P) LTD.,
K-19, SECTOR-18,
NOIDA-UP
(PAN: AAHFP4669F)

VS. DCIT, CENTRAL CIRCLE,
SECTOR-33, NOIDA (UP)

(Appellant)

(Respondent)

Assessee by : None
Department by : Ms. Ashna Paul, Sr. DR

ORDER

This appeal filed by the Assessee is directed against the Order dated 10.2.2016 of the Ld. CIT(A)-IV, New Delhi relevant to assessment year 2005-06.

2. In this case the Notice was sent to the Assessee for hearing by Regd. AD Post for today i.e. 15.11.2017 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 15.11.2017 i.e. today, neither the assessee nor its Authorised Representative attended the hearing and also not filed any Application for adjournment, hence, I am of the view that no useful purpose would be served to serve the notice again and again. 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), I treat this appeal as unadmitted and dismiss the same. I 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 15-11-2017.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date:15/11/2017

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

