

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "B" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA.No.7093/Del./2014  
Assessment Year 2008-2009

N.S. Committee Thana Bhawan (now known as Ganna Vikas Parishad, Thana Bhawan) C/o. D.S. Kohli, Advocate, F-06, 1 <sup>st</sup> Floor, Narayan Tower Gandhi Lane, Golghar, Gorakhpur (U.P.) 273001.	vs.	The Dy. Commissioner of Income Tax, Circle-1 Muzaffarnagar.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Raghunath, Sr. D.R.

Date of Hearing :	21.11.2017
Date of Pronouncement :	21.11.2017

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by assessee has been directed against the order of  
Ld. CIT(A), Muzaffarnagar, dated 25.06.2014 for the A.Y. 2008-097.

2. The appeal of assessee is time barred by 03 days. Assessee has  
been notified the defect in the appeal. However, no steps have been taken  
to rectify the defect. The assessee has been notified the date of hearing of  
the appeal twice through registered post. However, none appeared on

behalf of the assessee at any time. It, therefore, appears that assessee is no more interested in prosecuting the appeal. Therefore, the appeal of assessee is liable to be dismissed as un-admitted.

3. In view of the above and having regard to Rule 19(2) of Income Tax Appellate Tribunal Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd., 38 ITD 320 (Del.); Hon'ble Madhya Pradesh High Court decision in the case of Estate of Late Tukojirao Holkar vs. CWT 223 ITR 480 (MP), and also the decision of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) wherein their Lordships held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same, the appeal of the assessee is dismissed as un-admitted.

Order pronounced in the open Court.

**Sd/-**  
**(L.P. SAHU)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Delhi, Dated 21<sup>st</sup> November, 2017

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'B' Bench, Delhi
6.	Guard File.

//By Order //

Asst. Registrar, ITAT, Delhi Benches  
Delhi.