

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 535/DEL/2015  
[Assessment Year: 2010-11]

Shri Girish Kumar Chhabra  
2125, Tilak Bazar  
Delhi

Vs.

The I.T.O  
Ward 29(1)  
New Delhi

PAN : AADPC 0260 F

[Appellant]

[Respondent]

Date of Hearing : 12.06.2018  
Date of Pronouncement : 12.06.2018

Assessee by : None

Revenue by : Shri Ravi Kant Gupta Sr. DR

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER,**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)- XXV, New Delhi dated 03.11.2014 pertaining to assessment year 2010-11.

2. None put in appearance on behalf of the assessee when the appeal was called for hearing today i.e. 12.06.2018 nor any request for adjournment was filed. The notice of hearing was duly served on the assessee through Registered AD post. This gives an impression that the assessee is not interested in pursuing the appeal filed. We, therefore, have no option but to dismiss the appeal preferred by the assessee, placing reliance on the ratio of decisions in the following cases:-

1. *CIT Vs Multiplan (India) Pvt. Ltd. 38 ITD 320 (Del);*

2. *Late Tukoji Rao Holkar vs CWT (1996) 223 ITR 480 (MP)*

3. In the result, the appeal of the assessee in ITA No. 535/DEL/2015 is dismissed.

**The order is pronounced in the open court on 12.06.2018.**

**Sd/-**

**[SUDHANSHU SRIVASTAVA]  
JUDICIAL MEMBER**

**Sd/-**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 12<sup>th</sup> June, 2018

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi