

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'F', NEW DELHI**

**BEFORE SH. H.S. SIDHU, JUDICIAL MEMBER
AND
SH. O.P. KANT, ACCOUNTANT MEMBER**

ITA No.2951/Del/2015
Assessment Year: 2010-11

Sh. Arjun Lal Khanchandani, 67/4, Madras House, Daryaganj, New Delhi	Vs.	Pr. CIT, Delhi -18, New Delhi
PAN :AANPK4318G		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Smt. Rachna Singh, CIT(DR)

Date of hearing	07.06.2018
Date of pronouncement	07.06.2018

ORDER

PER O.P. KANT, A.M.:

This appeal, by the assessee, is directed against order of Pr.CIT, New Delhi, dated 31.03.2015 passed under Section 263 of the Income Tax Act, 1961.

2. In this case, notice was sent to the assessee by RPAD on 05.04.2018 at the address mentioned in Form No. 36, fixing the case for hearing on 07.06.2018. In spite of this, on 07.06.2018, when the case was called upon, no one appeared on behalf of the assessee, nor any application for adjournment has been filed. It is, thus, inferred that the assessee is not interested in prosecution of his appeal.

3. Considering the facts of the case and keeping in view the provisions of Rule 19(2) of the Income-tax (Appellate Tribunal) Rules, 1963 as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), the assessee's appeal is liable to be dismissed for want of prosecution.

4. The Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) has held as under:

"if the party, at whose instance the reference is made, fails 'to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference. "

5. Similarly, Hon'ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. Respectfully following the view taken in the cases cited supra, we dismiss the above appeal for non-prosecution. Before parting, we add that in case the assessee is serious in pursuing the appeal filed, then he would be at liberty to pray for a recall of this order by moving an appropriate application. The decision is pronounced in the open court on 7th June, 2018.

Sd/-

(H.S. SIDHU)

JUDICIAL MEMBER

Dated: 7th June, 2018.

RK/-(D.T.D.)

Copy forwarded to:

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

Sd/-

(O.P. KANT)

ACCOUNTANT MEMBER

Asst. Registrar, ITAT, New Delhi