

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER

ITA No. 5055/DEL/2015

A.Y.: 2011-12

M/S TOPWHEELS TOURS & TRAVELS VS. ITO, WARD 16(3),
PVT. LTD., NEW DELHI
33-34, THE PEACH TREE BUILDING,
C-BLOCK, SUSHANT LOK-I,
GURGAONM,
HARYANA - 122002
(PAN: AA ACT2779A)

(Appellant)

(Respondent)

Assessee by : None
Department by : SH. VIJAY JKR. JIWANI, SR. DR.

ORDER

PER H.S. SIDHU, JM

This appeal filed by the Assessee is directed against the Order dated 27.3.2015 of the Ld. CIT(A), New Delhi pertaining to assessment year 2011-12.

2. In this case the Notice was sent to the assessee for hearing for today i.e. 17.07.2018 at the address mentioned in Form No. 36 vide Column No. 10 which was returned back with the postal remarks "Left".

3. On 17.07.2018, neither the assessee nor its Authorised Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, we are of the view that no useful purpose would be served to

serve the notice again and again on the same address. 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 Tukojirao 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 17-07-2018.

Sd/-
[T.S. KAPOOR]
ACCOUNTANT MEMBER

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

Date:17/07/2018

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

