

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: 'E', NEW DELHI**

**BEFORE SHRI N.K.BILLAIYA, ACCOUNTANT MEMBER
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

ITA No. 2447/Del/2015

AY: 2012-13

Sh. Arun Khanna 21-A, Aurangzeb Lane New Delhi 110 001 PAN: AAJPK4362J	vs.	ACIT, Central Circle 3 ARA Centre E-2, Jhandewalan Extn New Delhi
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ITA No. 2448/Del/2015

AY: 2012-13

Mrs. Rashmi Khanna 21-A, Aurangzeb Lane New Delhi 110 001 PAN: AAJPK4364Q	vs.	ACIT, Central Circle 3 ARA Centre E-2, Jhandewalan Extn New Delhi
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(Appellant)

(Respondent)

Department by : Ms. Shefali Swaroop, CIT- D.R.

Assessee by : None.

Date of Hearing : 06.08.2018

Date of Pronouncement: 10 .08. 2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Both these appeals are filed by assessee against two separate orders dated 17.02.2015 of Ld.CIT(A)-23, New Delhi for A.Y.2012-13.

2. It is seen from the records that on the last date of hearing i.e. 08th May, 2018, the appeal was adjourned at the request of Id.Counsel for assessee seeking time to file paper book. For ready reference we extract the adjournment application by assessee dt.8.5.2018:

Dewan P.N. Chopra & Co.

Chartered Accountants

D-295, Defence Colony, New Delhi - 110 024, India
Phones : +91-11-24645891/92/93 E-mail : dpnc@dpncindia.com

BEFORE THE HON'BLE INCOME TAX APPELATE TRIBUNAL
'E' BENCH, NEW DELHI

In the matter of appeal of:

Mr. Arun Khanna
21-A, Aurangzeb Lane,
New Delhi

Vs. ACIT, Central Circle-3, New Delhi.

ITA No. 2447/DEL-2015
Assessment Year 2012-13
Date of Hearing 08.05.2018

MAY IT PLEASE YOUR HONOURS:

It is respectfully submitted that certain details and information required for filing of the Paper Book and proper representation of the appeal could not be provided by the assessee.

As such, it is most humbly prayed that the hearing of the matter fixed for today may please be adjourned so some date hence as per the convenience of Hon'ble Bench for which we shall be most grateful.

Trust your Honours will accede to this prayer.

Thanking you
Yours faithfully
For Dewan P.N. Chopra & Co.


Counsel for the Assessee
8/5/2018

POA attached

Adi: to 6/8/2018
8/5/2018

Head Office

57-H, Connaught Circus, New Delhi - 110 001, India Phones : +91-11-23322359/1418 Email : dpnc@dpncindia.com

Though sufficient time was provided, assessee did not file any paper book till date, nor there was any representation on behalf of assessee.

3. Today i.e. 06th August, 2018, when the case was called on board, none appeared on behalf of assessee. Hence it appears that assessee is not interested to prosecute the appeal. Following the decision of this Tribunal in the case of *CIT vs. Multiplan India P.Ltd. 38 ITD, 320 (Delhi)*, and decision of *Hon'ble Bombay High Court* in the case of *M/s Chemipol vs. UOI and others in Central Excise Appeal No. 62/2009* judgement dt. 17th September, 2009, we consider it a fit case for dismissing the appeal in limine for non-prosecution.

Our above view also finds support from the following decision:-

Hon'ble Supreme Court in case of CIT vs. B.N. Bhattachargee & anr., 118 ITR 461, wherein their Lordships have held:

"The appeal does not mean merely filing of the appeal but effectively pursuing it."

Respectfully following the view taken in the cases cited supra, we dismiss both the appeals of assessee.

Order pronounced in the Open Court on 10th August, 2018.

Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

Dt. 10th August, 2018

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Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches