

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.4815/Del/2015
Assessment Year: 2005-06**

M/s Grand View Realtors P. Ltd., 119, Vardhman Fortune Mall, 7 th Floor, Surya Kiran Building, G.T. Karnal Road, New Delhi. PAN: AACCG2568C	vs	Income-tax Officer, Ward 12(2), New Delhi.
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Assessee by	None
Revenue by	Sh. Ravi Kant Gupta, Sr. DR

Date of Hearing	13.08.2018
Date of Pronouncement	13.08.2018

ORDER

PER K. NARASIMHA CHARY, J.M.

This is an appeal by the Assessee against the orders dated 29.05.2015 in Appeal No.270/07-08 & 377/14/CIT(A)-4 passed by the Ld. Commissioner of Income- tax (Appeals)- 4, New Delhi (for short hereinafter called "Ld. CITA").

2. When the matter is called today, there is no representation for the assessee. On an earlier occasionS, i.e. on 26.08.2015, 21.09.2015 and 02.11.2015 there was representation for the assessee before the Single Member, but after

the transfer of this file to the Division Bench at the representation of the assessee, on 20.06.2018, none appeared on behalf of the assessee.

3. Notice is issued in this matter to the assessee to the address furnished in Form No 36. When the notice is sent to proper address of the assessee as provided by them in Form No. 36 through Registered mail with postage prepaid, if the assessee was to be found therein, the notice would have been served. If for any reason the assessee is absent temporarily, it is for the assessee to make arrangement with the Postal Department either to deliver it to some other person, or to re-direct it to an address where the assessee could be found or to detain the mail till the assessee comes back and claims the same. Even if the assessee shifts from that place, it is for the assessee to notify the new address either to the Revenue or to the Tribunal or to the Postal Department. Obviously the assessee had not taken any of these steps and the non-service of notice in this matter is solely attributable to the conduct of the assessee.

4. In these circumstances, we find no option, but to infer that the assessee lost interest in this matter, and we are left with no option but to hold that the appeal of the assessee is liable to be dismissed for non prosecution. We find support from the decision in Commissioner of Income-tax vs Multiplan India (P) Ltd.: 38 ITD 320(Del) wherein there was no representation for the appellant in the appeal filed before the Tribunal on the date of hearing, nor any communication for adjournment was received as to why the appellant had chosen to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the assessee as unadmitted in view of the provisions of

Rule 19 of the Appellate Tribunal Rules, 1963. Respectfully following the said decision, the appeal filed by the assessee is dismissed for non-prosecution.

5. The assessee, if so desire, shall be free to move this Tribunal praying for recalling this order and explaining reasons for non-compliance etc.
6. In the result, the appeal of the assessee is dismissed for non-prosecution.

Order pronounced in the Open Court on 13th August, 2018.

Sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 13th August, 2018
VJ

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

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