

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCHES 'A', CHANDIGARH**

BEFORE MS. DIVA SINGH, JUDICIAL MEMBER
AND SHRI B.R.R.KUMAR, ACCOUNTANT MEMBER

ITA No. 253/CHD/2018

Assessment Year: 2005-06

Glacier Hotels P.Ltd.,
1/62, Gali No. 1,
Vishwas Nagar,
Shahadara (Delhi).
PAN : AAACG9038N

Vs

The ACIT,
Circle-Mandi,
Manali.

(Appellant)

(Respondent)

Appellant by : None
Respondent by : Shri Yoginder Mittal, Addl. CIT

Date of hearing : 11.07.2018
Date of Pronouncement : 04.09. 2018

ORDER

PER DIVA SINGH

The present appeal has been filed by the assessee assailing the correctness of the order dated 27.12.2017 of CIT(A) Palampur pertaining to 2005-06 assessment year.

2. The record shows that notice for the specific date of hearing had been sent to the assessee on 29.05.2018. However, no one put in an appearance and the defects pointed out by the Registry on 24.04.2018 it was noticed remained not cured.

3. At the time of hearing, no one was present on behalf of the. The appeal was passed over. In the second round also, neither the assessee was present nor request for adjournment has been moved. It is further seen from the ground raised in the present appeal that it is the action of the AO which is being assailed. Since the appeal before the ITAT is against the order of the CIT(A), the grounds raised by the assessee are not maintainable. Accordingly, noting the departmental objections, the appeal of the assessee is dismissed in limine on the ground of non-representation etc. Support is from the order of the ITAT Delhi Benches in the case of CIT Vs Multiplan India Pvt. Ltd. (1991) 38 ITD 320 and the decision of Hon'ble Madhya Pradesh High Court in the case of Late

Shri Tukoji Rao Holkar Vs Wealth Tax Commissioner 223 ITR 480 (MP)
etc.

3. Before parting, it is appropriate to add that in the eventuality the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty to pray for a recall of this order by making an appropriate prayer and by giving an undertaking to cure the defects. Said order was pronounced in the Open Court at the time of hearing itself.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Open Court on 04.09. 2018.

Sd/-

Sd/-

(Dr.B.R.KUMAR)
ACCOUNTANT MEMBER

(DIVA SINGH)
JUDICIAL MEMBER

'Poonam'

Copy to:

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

Asstt. Registrar
ITAT, Chandigarh.