

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

**BEFORE SHRI G.D. AGARWAL, PRESIDENT  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA Nos.3121 to 3125/Del/2015  
Assessment Years: 2007-08 to 2011-12**

Shri Manish Jain, 12/40, Raj Nagar, Ghaziabad PAN: ALOPK3379F	vs	DCIT, Central Circle Ghaziabad.
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<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Sh. B.S. Anant, Sr. DR</b>

<b>Date of Hearing</b>	<b>3.10.2018</b>
<b>Date of Pronouncement</b>	<b>3.10.2018</b>

**ORDER**

**PER BENCH**

These five appeals by the Assessee against the common order dated 23.03.2015 in Appeal Nos.221 to 225/2013-14/GZB for Asstt. Years 2007-08 to 2011-12 passed by the Ld. Commissioner of Income- tax (Appeals), Ghaziabad (for short hereinafter called "Ld. CITA").

2. When the matter is called today, there is no representation for the assessee. On an earlier occasion, i.e. on 25.06.2018, none appeared on behalf of

the assessee. Notice in all these cases are issued 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.

3. In these circumstances, we find no option, but to infer that the assessee lost interest in these matters, and we are left with no option but to hold that the appeals of the assessee are 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, all the five appeals filed by the assessee are dismissed for non-prosecution.

4. The assessee, if so desire, shall be free to move this Tribunal praying for recalling this order and explaining reasons for non-compliance etc.

5. In the result, all the five appeals of the assessee are dismissed for non-prosecution.

**Order pronounced in the Open Court on 3<sup>rd</sup> October, 2018.**

Sd/-

**(G.D. AGARWAL)**  
**PRESIDENT**

sd/-

**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Dated: 3<sup>rd</sup> October, 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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