

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No.3502/Del/2015
Assessment Year: 2009-10

JSL Architecture Ltd.,
Plot No.64, 2nd Floor,
Phase-IV, Udyog Vihar,
Gurgaon.

Vs.

JCIT,
Range-II,
Gurgaon.

PAN : AAJCS1552R

(Appellant)

(Respondent)

Appellant by : None

Respondent by: Shri B.P. Singh, Sr.DR

Date of Hearing : 16.10.2018

Date of Pronouncement: 16.10.2018

ORDER

PER R.K. PANDA, AM:

This appeal by the assessee is directed against the order dated 17th
March, 2015 of the CIT(A)-1, Gurgaon, relating to Assessment Year 2009-
10.

2. None appeared on behalf of the assessee. It was seen that on the last occasion, due to non-appearance by anybody on behalf of the assessee, the case was adjourned for today. However, when the name of the assessee was called, none appeared on behalf of the assessee nor any petition seeking any adjournment was filed. This type of conduct on the part of the assessee shows that it is not interested in prosecuting the appeal filed by it. The appeal filed by the assessee is, therefore, liable to be dismissed, for non-prosecution. Our above view finds support from the following decisions:-

1. 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.”

2. Estate of late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.), wherein, while dismissing the reference made at the instance of the assessee in default, their Lordships made the following observation:-

“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the reference, the court is not bound to answer the reference.”

3. Commissioner of Income-tax vs. Multiplan India (P.) Ltd, 38 ITD 320 (Del.), wherein the appeal filed by the revenue before the

Tribunal, was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provision of Rule 19 of the Income-tax (Appellate Tribunal) Rules, 1963.

3. In the result, the appeal filed by the assessee is dismissed for non-prosecution.

The decision was pronounced in the open court on 16.10.2018.

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 16th October, 2018

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

Dy. Registrar, ITAT, New Delhi