

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.2044/Del./2018
Assessment Year 2009-2010

Shri Pradeep Arya, M-212, Shastri Nagar, Delhi – 110 052. PAN AEGPA0927E	vs.	The Income Tax Officer, Ward – 35 (3), Room No.809, E-2 Block, Pratyaksh Kar Bhawan, Civic Centre, New Delhi -110 002.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	03.12.2018
Date of Pronouncement :	03.12.2018

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-12, New Delhi, Dated 23.11.2017, for the A.Y. 2009-2010.

2. On the last date of hearing the appeal was adjourned as none appeared on behalf of the assessee and a notice has been issued to the assessee, which has been returned un-served by the postal authorities with the remark "No such person". However, even today i.e., on 03.12.2018, none appeared on behalf of the assessee nor any application

seeking for adjournment has been filed. It is the duty of the assessee to give proper address by filing Revised Form-36 in case of any change of address. Since, no steps have been taken by the assessee, it appears that assessee is no more interested in prosecuting the appeal. The appeal of assessee is, therefore, liable to be dismissed.

3. In view of the above and having regard to Rule 19(2) of Income Tax Appellate Tribunal Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd., 38 ITD 320 (Del.); Hon'ble Madhya Pradesh High Court decision in the case of Estate of Late Tukojirao Holkar vs. CWT 223 ITR 480 (MP), and also the decision of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) wherein their Lordships held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same. Respectfully following the same, appeal of the assessee is dismissed as un-admitted.

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

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 03rd December, 2018

VBP/-
Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.