

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

**BEFORE
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

ITA No. 1129/DEL/2018
Assessment Year: 2014-15

Jagat Singh, 185, North Civil Lines, Muzaffarnagar, Uttar Pradesh	Vs.	ITO, Ward – 1(2) Muzaffarnagar PAN DBKPS9675H
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri S.L. Anuragi, Sr. DR		
Date of hearing:	12	11	2018
Date of pronouncement:	06	12	2018

ORDER

PER AMIT SHUKLA, J.M.:

This is an appeal filed by the assessee against order dated 14.11.2017, passed by Ld. CIT (Appeals)- Muzaffarnagar pertaining to assessment year 2014-15.

2. In this case notice was sent to the assessee for hearing by Regd. AD Post for 12.11.2018 at the address mentioned in Form No. 36 vide Colmun No. 10, wherein the assessee is required to indicate the address at which notices are be sent.

3. However, at the time of hearing no one was present on behalf of the assessee. The appeal was passed over. Despite the same, in the second round also no one was present.

3. A perusal of the record shows that the date of hearing was intimated to the assessee. Despite the same neither anyone was present nor was any request for adjournment received. From the above it is evident that the assessee is not interested in the prosecution of appeal.

4. Considering the facts and keeping in view the provisions of Order V Rule 19A of the Income-tax Appellate Tribunal Rules, as were considered in the cases of CIT vs. Multiplan (India) Pvt. Ltd., 38 ITD 320 (Del); and Late Tukoji Rao Holkar, 223 ITR 480 (MP), I dismiss this appeal filed by the assessee. The assessee, if so advised, shall be free to move this Tribunal praying for recalling of this order and explaining the reasons for non-compliance etc. and if the Bench is so satisfied about the reasons etc., then this order shall be recalled.

5. In the result appeal of the assessee is dismissed in limine.

Order pronounced in the open Court on 6th December, 2018.

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: 6th December, 2018

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Copy forwarded to:

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

Assistant Registrar