

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

**BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.821/Del/2014
Assessment Year: 2006-07**

**ITA Nos.3074, 3822 & 3735/Del/2013
Assessment Years: 2008-09 & 2009-10**

**ITA Nos.1010 & 3711/Del/2015
Assessment Years: 2005-06 & 2010-11**

M/s Puneet Saluja,
C/o M/s Malik & Co.,
305/7, Thapar Nagar, Meerut.
PAN: AIGPS2924P
(Appellant)

vs Asstt. Commr. Of Income-tax
Circle 23(1), New Delhi.

(Respondent)

Appellant by: None

Respondent by: Smt. Sulekha Verma, CIT,DR

Date of hearing: 5.12.2018

Date of Pronouncement: 5.12.2018

ORDER

PER K. NARASIMHA CHARY, JM

All these appeals filed by the assessee relate to the Asstt. Years 2005-06, 2006-07, 2008-09 and 2009-10 and 2010-11 challenging the orders passed by the Learned Commissioner of Income Tax (Appeals)-23, New Delhi (Ld. CIT(A))..

2. When these appeals are called today, an application sent by the assessee is presented before us seeking time. Record speaks that these matters are pending for

quite long time and several adjournments were taken by the assessee. It is very pertinent to note that on 11.9.2017, the matter was adjourned on levying cost of Rs.10,000/- with the following observations:

“The Id. Authorized Representative has prayed for adjournment in these six appeals on the ground that the brother of the assessee who looks after the tax matters of the assessee was out of country. A perusal of the order sheet entries shows that these appeals have been adjourned at the instance of the assessee on 21.10.2014, 25.11.2014, 22.7.2015, 16.11.2015, 3.3.2016, 4.10.2016n and 6.6.2017. Thus, it is apparent that the assessee is not interested in an early disposal of these appeals. The Id. AR has stated that last opportunity may be granted to the assessee in these appeals. Keeping in view the conduct of the assessee, we deem it fit to impose a cost of Rs.10,000/- on the assessee to be deposited within 30 days from today and adjourn the hearing to 19.12.2017 subject to the deposit of the cost imposed by us. Both the parties are informed of the next date of hearing in open court.”

3. Again on 19.12.2017, when the adjournment was sought, again Tribunal imposed a cost of Rs.10,000/- observing as under:

“At the time of hearing before us, learned Authorized Representative has prayed for adjournment on the ground that the assessee has plied for inspection of assessment record and, so far, no inspection has been allowed by the Revenue. Therefore, the hearing of the appeals may be adjourned. We do not consider this to be a good ground for seeking adjournment. On the last occasion also i.e. on 11th September, 2017, the Bench had adjourned the hearing subject to levy of cost of Rs.10,000/- and had also mentioned that this was the last opportunity. When it was made clear to the assessee’s counsel that adjournment cannot be granted and she should argue the appeal, she stated that her senior Shri Salil Kapoor, Advocate, who is to argue the matter, is busy in the High Court. She, therefore, requested that a short adjournment may be granted.

Learned Sr. DR, on the other hand, stated that if the adjournment is granted, then the cost should be imposed upon the assessee as was done by the Bench on the last hearing, and a regular date may be given.

After considering the submissions of both the sides, we deem it fit to impose a cost of Rs.10,000/- (Rupees ten thousand) on the assessee to be deposited within 30 days from today and adjourn the hearing to 10th March, 2018. Both the parties have been informed of the next date of hearing in the open court. Copy of this order sheet entry may be supplied to both the sides.”

Again by order dated 19th March, 2018, cost of Rs.10,000/- was imposed on the assessee.

4. In this background, when we viewed at the adjournment application, we deem it not a fit case for grant of further adjournment because the conduct of the assessee is not inspiring any confidence in our mind that the assessee would cooperate for disposal of the appeals on merits. Since assessee is not interested in prosecuting the appeals, we do not find any reason to keep it pending and accordingly dismiss the same. We are left with no option but to hold that the appeal of the assessee is liable to be dismissed for non prosecution. We accordingly dismiss all the six appeals granting liberty to the assessee, if so desire, he shall be free to move this Tribunal praying for recalling this order.

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

Order pronounced in the Open Court on 5th December, 2018.

Sd/-

sd/-

(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 5th December, 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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