

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G' NEW DELHI**

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND
SHRI N.S. SAINI, ACCOUNTANT MEMBER**

**ITA No. 3466/Del/2015
Assessment Year: 2007-08**

**ITA No. 3467/Del/2015
Assessment Year: 2008-09**

Delhi Development Authority Common Wealth Games 2010, Siri Fort Sports Complex, August Kranti Marg, New Delhi-110049 (PAN: AAALD0031A)	Vs	DCIT, Circle-49(1), New Delhi.
Appellant		Respondent

**Assessee by: None
Department by: Shri S.S. Rana, CIT DR**

**Date of hearing : 20.12.2018
Date of Pronouncement : 21.12.2018**

ORDER

PER BENCH

Both these appeals have been filed by the assessee assailing the correctness of consolidated order dated 4th March, 2015 of Commissioner of Income Tax(A)-41, New Delhi pertaining to assessment years 2007-08 and 2008-09.

2. At the time of hearing none was present on behalf of the assessee. The appeals were passed over. In the second round also, no one was present. The record shows that the appeals filed by the assessee on 19.6.2015 came up for hearing on 26.7.2018 and 24.10.2018 and on both

these days, the adjournment was granted on the request of the assessee. The stated reason on record for seeking adjournment were that "the case file is not traceable with the assessee and same is under re-construction and accordingly we may request your Honors that the hearing of this appeal may kindly be adjourned to some other date as may be convenient". Acting on this request, time has been granted, however, on the specific date, neither the assessee was present nor any request for adjournment has been moved. In these peculiar facts and circumstances, it can be safely presumed that the assessee may not be serious in pursuing the appeal. We, therefore, have no option but to dismiss the appeals preferred by the assessee, placing reliance on the ratio of decisions in the following cases:-

1. CIT Vs Multiplan (India) Pvt. Ltd. 38 ITD 320 (Del); and
2. Late Tukoji Rao Holkar vs CWT (1996) 223 ITR 480 (MP)

3. We may like to clarify that subsequently, if the assessee explains the reasons for non-appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the appeals.

Order pronounced in the open court on 21st December, 2018.

Sd/-

(N.S. SAINI)
ACCOUNTANT MEMBER

Sd/-

(DIVA SINGH)
JUDICIAL MEMBER

Dated: 21st DECEMBER, 2018
'GS'

Copy forwarded to: -

- 1) Appellant
 - 2) Respondent
 - 3) CIT(A)
 - 4) CIT
 - 5) DR
- True Copy

By Order

ASSTT. REGISTRAR

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	