

IN THE INCOME TAX APPELATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER

**ITA No. 928/DEL/2016**

A.Y.: 2012-13

EMAAR MFG CONSTRUCTION PRIVATE LIMITED,  
1<sup>ST</sup> FLOOR, ECE HOUSE,  
28, KASTRUBA GANDHI MARG,  
NEW DELHI - 110 001  
**(PAN: AABCE7912K)**  
**(Appellant)**

VS. ACIT, CC-2,  
NEW DELHI  
**(Respondent)**

Assessee by : None  
Department by : SH. SRIDHAR DORA, SR. DR.

**ORDER**

**PER H.S. SIDHU, JM**

This appeal filed by the Assessee is directed against the Order dated 25.1.2016 of the Ld. CIT(A)-23, New Delhi pertaining to assessment year 2012-13.

2. In this case the Notice was sent to the assessee for hearing for today i.e. 31.12.2018 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 31.12.2018, neither the assessee nor its Authorised Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, we are of the view that no useful purpose would be served to serve the notice again and again on the same address. In view of above, it is thus inferred that the assessee is not interested in prosecution of its Appeal.

4. Having regard to Rule 19(2) of ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukoji Rao Holkar vs. CWT; 223 ITR 480 (MP), we treat this appeal as unadmitted and dismiss the same. We would 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 Appeal.

5. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced on 31-12-2018.

**Sd/-**

**[L.P. SAHU]  
ACCOUNTANT MEMBER**

**Sd/-**

**[H.S. SIDHU]  
JUDICIAL MEMBER**

Date:31/12/2018

**SRBhatnagar**

**Copy forwarded to: -**

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

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

