

IN THE INCOME TAX APPELATE TRIBUNAL  
DELHI BENCH "SMC": NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

**ITA No. 4020/DEL/2018**

A.Y.: 2009-10

PIYUSH JAIN,  
42-A, NEW MANDI,  
MUZAFFARNAGAR,  
UTTAR PRADESH  
(PAN: ACCPJ1477G)  
**(Appellant)**

VS. ITO, WARD 2(1)  
MUZAFFARNAGAR

**(Respondent)**

Assessee by : None  
Department by : SH. S.L. ANURAGI, SR. DR.

**ORDER**

This appeal filed by the Assessee is directed against the Order dated 24.4.2018 of the Ld. CIT(A), Muzaffarnagar relevant to assessment year 2009-10.

2. In this case the Notice was sent to the assessee for hearing for today i.e. 01.01.2019 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 01.01.2019, neither the assessee nor his Authorised Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, I am 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 his 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), I treat this appeal as unadmitted and dismiss the same. I

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 01-01-2019.

Sd/-

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

Date:01/01/2019

**SRBhatnagar**

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches

